ran high in that committee and there were times when he had to kind of bolster everybody up and bring them back together and go at it again. I am also in support of the legislation. I think that we have talked for as long as I can recall about property tax relief, and it looks to me like this is an excellent opportunity to provide that. I don't think there is anybody in this state that will not be affected by this piece of legislation, so I do know we have to go carefully, but I still think that there is an opportunity here for us to provide some equity in the levying of property taxes. I will be offering an amendment later on to the committee or to the bill, and we will talk about that later, but for the time being, I am just very supportive of what the committee has done and I am supporting the legislation. Thank you.

SPEAKER BARRETT: Thank you. Senator Elmer, please.

SENATOR ELMER: Thank you very much. I will not talk about the bill at this point. I did want to ask one question of Senator Withem relative to the committee amendments.

SPEAKER BARRETT: Senator Withem, would you respond, please?

SENATOR WITHEM: I certainly will.

SENATOR ELMER: Looking at the explanation of committee amendments that were handed out, I am looking at number six, I wonder if you might tell us what the difference is in the income tax revenues returned based in liability rather than the receipts?

SENATOR WITHEM: Well, I will give you a more complete explanation later on after I have talked with Larry. I notice that that is one of the technical things that we change one way in the committee amendments, and then we change it back the other way with amendments that are coming up here shortly. If we could, when we get to this other set of technical amendments, I will have a more complete explanation of that particular and we will discuss that at that time if that is okay with you. I mean I want to give you a good answer and not just something that comes off the top of my head.

SENATOR ELMER: Thank you. And one other thing, I might mention, Senator Moore and Senator Schmit were visiting about gross income. Of course, an adjusted gross income is after all