

main reason. But in regards to some of these formulas where I think it came out \$60 million shift from rural to urban, I would almost have to say absolutely not true, and for this reason. And the reason being is that in these formulas and discussion and so on it was not taken in consideration the increased sales tax that farmers would pay and business people would pay on their equipment purchases. It...then the figures almost become mute because I don't care whether you're educating your child out of one way or the other way, the figures were based on so much adjusted gross income and the normal living expenses, taking into consideration, and I see this both ways, that in agriculture that is part of doing business, in business that is part of doing business. That, I agree. I have some figures available and I did discount the Social Security out, put together by a very knowledgeable farmer, I would say near Grand Island, on his computer using actual figures and so on, the increase on a \$50,000 adjusted gross income in the rural property. And, as I say, I could...even I thought he put the sales tax too high. I cut that down. It becomes 50 percent at a 4 percent sales tax, 51 percent at a 6 percent sales tax, and a nonfarm person percentage of tax as to income is 39 percent and 40 percent. So I, too, like Senator Lamb, do have a problem. Personally, I would gain on this bill so I'm not standing up here for that purpose because I happen to be one that...a little less expenses and a little bit more property at the time. Let me give you exactly examples to further confirm Senator Lamb's contention. On...these are 1988 actual figures in Hall County, in fact, they actually happen to be in my own. One irrigated property valued at 120,000 went up to 152,500; 25...an 80 acres of other ground, partially irrigated, from 25,000 to 42,960 and another one from 169 to 199 thousand dollars. So, with that variation, I don't see how you can say that these figures really mean very much. So I am certainly paying a lot of attention to Senator Lamb. And, with that, I will sit down and make it as brief as I can.

SPEAKER BARRETT: Further discussion on the Lamb amendment. Senator Pirsch, would you care to discuss the Lamb amendment? Thank you. Senator Withem, on the Lamb amendment.

SENATOR WITHEM: First of all, let me say the question of a perpetual hold harmless is a legitimate policy question to bring to the Legislature. Senator Lamb is well within his responsibilities as a legislator bringing this to us for consideration. I'm not going to support the perpetual hold