it's 17.5 percent now, but we may be talking 18 or 19 or 16, see.   And I duly respect you on that.   It was just a question, and I probably won't be supporting it.   But then thank you.

SPEAKER BARRETT: Senator Elmer, would you care to discuss the Hall amendment?   Thank you.   Anyone else care to discuss the Hall amendment?   If not, Senator Hall.

SENATOR HALL: Thank you, Mr. President.   Very quickly, the amendment, I think, without adopting it you...what Senator Nelson says would be true, that you would have some people that would be closer to 16, some that would be closer to 18, 18.5. This amendment takes it from tenths to hundredths so that it is an accurate an increase and accurate a determination of the tax that is due and owed that we could do without very much trouble at all, and the systems are there.   It's not difficult at all to determine the tax.   I would urge the adoption of the amendment.

SPEAKER BARRETT: Thank you.   The question is the adoption of the Hall amendment to 1059.   Those in favor vote aye, opposed nay.   Record, Mr. Clerk.

CLERK: 30 ayes, 0 nays, Mr. President, on adoption of Senator Hall's amendment.

SPEAKER BARRETT: The amendment is adopted.

CLERK: Mr. President, Senator Withem would move to amend the bill. (Withem amendment appears on page 1163 of the Legislative Journal.)

SPEAKER BARRETT: The Chair recognizes Senator Withem.

SENATOR WITHEM: Yeah, Mr. President, members of the body, I am somewhat fumbling here.   I thought that I was going to be following Senator Dierks' amendment.   This amendment is a continuation of some clarification, frankly, of some of the things that the committee amendment should have caught that didn't.   In number one, this is a continuation of the questions that both Senator Elmer and Senator Pirsch had earlier about the difference between receipts and liabilities.   It was suggested to us by the Department of Revenue, it is a technical amendment brought to us by them.   Other places in the bill where they think that the term...the term "income tax receipts" should be changed to "liability" and vice versa is point number one in the