

9.98 percent; Kansas, over 35 percent is \$1,418 plus 5.3 percent over 35. We're very low. Minnesota the one where you really get a seven, eight, nine hundred dollar boost in income when you move from Minnesota; over \$19,000, it is \$1,140 tax plus 8 percent over all of the 19,000. Missouri, again, over 9,000 is the bracket and from there on 306 percent over that excess; Wisconsin, 7 percent. So I think that we do need to address that top bracket. We simply are giving away and not being able to do justification to some of those in the lower tax bracket simply because when we enacted LB 773 that if we didn't give all of the tax advantages to the very few, which I remember something like those over 90,000 like about 4 percent of the people or less than that, we were not doing...not being...doing justice to them. I think this is time to start addressing it. Just compare your rates with other states and we are very favorable if we would raise the upper bracket.

SPEAKER BARRETT: Senator McFarland, you are entitled to closure.

SENATOR MCFARLAND: Thank you, Mr. Speaker. Just for purposes of clarification, this amendment that would adjust the rates according to the solid or blackened in portion of the graph and it would decrease it for the lower three brackets under 1059. The fourth bracket would be the same as it is presently in 1059 but the upper bracket would be increased by 1 percent. I should point out too that these calculations were made to generate the same amount of revenue as would be generated under 1059 with its present rate structure. So these adjustments where you lower the rate for the lower income and the middle income people and then increase it for the very wealthy people would result in generating the same amount of revenue as would be generated under 1059 with the present rate structure. And it's true that, as Senator Hefner said, this horse has been around the track for a number of times and it will be as long as I'm here and as long as I'm a citizen of this state I'm going to make the same argument and I'm going to make it over and over again because I believe that we need tax fairness for middle class people. The system we have in Nebraska is a system in which the middle income people bear the tax burden while the very wealthy people do not pay their proportionate share that they are...that they have...are certainly sufficiently...have sufficient income to pay. It's an argument that has been made over and over again and it is somewhat surprising that no one in this Legislature, I shouldn't say no one, that the Legislature in general has not