

changing the income tax rates at the middle of the year. I just think that that's very confusing to the public. And I want to say here, what's the hurry on this? At the present time, I'm a supporter of the bill but if we get this on, I don't know whether I can keep supporting it or not. Also, we must remember that agriculture is our number one industry in Nebraska and a lot of farmers do not estimate. Isn't that right, Senator Schmit? A lot of farmers do not estimate their state income taxes. So I think it's going to affect these people, it's also going to affect the people that are self-employed because they do estimate theirs and they will have to change that in the middle of the year. So I think Senator Conway is just confusing the issue here and let's wait till January 1, 1991 and then go in with the increase and this will be the full increase and I think it will be a lot easier for the people to understand it. Thank you.

SPEAKER BARRETT: Thank you. Before recognizing Senator Hall, the Chair is pleased to observe that Senator Johnson has 26 eighth graders from Osceola High School in our south balcony, with their instructor. Would you folks please stand and be recognized. Thank you. We're glad to have you as our guests. Senator Hall, further discussion. Senator Schmit. Thank you. Senator Langford.

SENATOR LANGFORD: Mr. President, I call the question.

SPEAKER BARRETT: Senator Langford moves the previous question. Do I see five hands? I do. Shall debate now close? Those in favor vote aye, opposed nay. Please record.

ASSISTANT CLERK: 25 ayes, 0 nays to cease debate, Mr. President.

SPEAKER BARRETT: Debate ceases. Senator Conway, to close on the adoption of the amendment.

SENATOR CONWAY: Thank you, Mr. Speaker. Very simply and, hopefully, briefly again I will reiterate what this does. Rather than having a 17.5 percent income tax increase, retroactive, as we had originally talked about, which would start this January or would have started this January, we all realize that in order to accumulate those funds, the withholdings would have to double for one-half of the year to accumulate that and we would be talking about a 35 percent