SENATOR NELSON: Using the business in Nebraska as we get, all of us get to our offices, March 1990, I noticed that Lexington had \$58,000 in sales tax in November of '89. I would hope that that would double, but you take 6 percent times that, your 58,000, and you're talking \$348,000 that the city and the Community of Lexington will not get and yet they are asked to increase their utilities, their schools and their infrastructure and many, many, their social services and so on. A group from Lexington headed by a Methodist minister, and six other people, went to Garden City, Kansas to study another similar plant to IBP and, if the same things, and I see no reason to think that it wouldn't take place, and its actually taken place in northeast Nebraska, would hold true in Lexington. It is expected that IBP would get from 12 to \$17 million and it could be 20 to \$25 million worth of benefits. Actually works out to be a minimum of a million or a million and a half annually. If their jobs go up to 1,400 jobs, as anticipated, and a lot of these will be single mothers. They will move in the community, maybe a month or two months, a lot of them will be workers brought in from southern states that may or may not stay, may be deceived in the job and so on, but it comes to approximately \$10,700 per job credit. Some of that is created by the 40 percent jobs credit. In other words, also as an experience in Garden City the turnover, employment as high as 60 percent in the first month or two, averaging out 7 percent a year or 87 percent turnover in employment. That becomes a local community problem. Again, it comes back to, part of it, the sales tax refund in the LB 775. Lexington, I read again, hoping that the new housing apartments will be apartments, new housing will be apartments instead of mobile homes because they may help pay some property tax, a major problem, but by the 1039 or 1059 formula, sales tax is a part of it. I could go on and on in that portion. The turnover...could I have a...

SPEAKER BARRETT: Yes, Senator Nelson, you may. (Gavel.)

SENATOR NELSON: As Lexington says, we're not interested in ADC because that will be state and federal benefits, but we certainly are interested in the other facilities that we do have to provide and...in our community, and I just...I know that there will be a lot of pluses but there are also a lot of minuses. One other final thing that is brought out and if you want, I could give you a lot more of them, but I won't, or two other things. From the Revenue Department the sales tax refunds for six months last year from July to January 1 of 1990 is the