

income tax. So when we're trying to attract business to northeast Nebraska we face this problem. We face this problem from time to time. And I have met with many corporate leaders trying to get them to develop their business, move their business or expand their business in northeast Nebraska. They tell me that they are willing to pay up to 5 percent corporate income tax, but if it goes much more than that, well they will locate in South Dakota and some of them have did that and I just want to tell this body what we're up against if we increase that corporate income tax. Some of you have said, well, we need somebody to fill the gap, we're going to lose X millions of dollars and we think it should be up to other corporations to do that. Well I can't see why a small business, small corporation should have to pick up this tax that a large corporation is benefitting from. I don't think that is fair and so I don't know how to fill the gap either, but I think the gap that we have was not because of what we've done. The gap is there because of what the courts have done. Then we should change our entire structure. I believe that raising the corporate income tax now would say to corporations, we don't want you here, we don't want you here in Nebraska. I think it would be a negative, a negative position for us to do this. It would say, we don't believe that we should go ahead with our economic development, we don't want to foster that and I think that would be sending the wrong message to them. I certainly am not going to vote for it because of that. If you want to raise the corporate income tax, I think it would be better to come back next session and do this. We're here in an emergency session. We're here to try to preserve the base for local government of approximately \$30 million. That's why we're here for and we're here because the counties, the school districts, municipalities and local government has asked us to try to curb that loss and so that's why we're here.

PRESIDENT: One minute.

SENATOR HEFNER: One minute left? And I would like to ask the Chair of a ruling. Is this amendment under the call? Would you...I'd like to have you rule on that, Mr. President.

PRESIDENT: Senator Hefner and members of the Legislature, the Clerk and his assistant have researched this and they have recommended that it not be the prerogative of the presiding officer to declare whether this is within the call or without the call. Undoubtedly, you know the Supreme Court, the Attorney