

proposals. We didn't come up with a solution at that particular time, and it's doubtful, in the 60-day session coming up, that we'll come up with a solution for that as well. I think that we should just deal with this particular issue, deal with this problem that state government has been forced to deal with by the federal government, and adjourn. Let's pass this particular bill, LB 7, without the amendments of Senator Dierks and Senator Landis...

PRESIDENT: One minute.

SENATOR ABBOD: ...or their particular proposals for a corporate tax, and move on with the passage of the bill, and move on with the passage of passing all three bills. Hopefully, we'll come back next session, next January, a little bit wiser and with some better proposals on how to deal with this particular problem. In conclusion I'd like to say maybe a contribution from different areas is something that should be looked at, but in the past, because of economic growth and prosperity in the state, they have been making significant increases in their contribution. It hasn't been reducing, as some members in the body would have us presume. Thank you.

PRESIDENT: Thank you. Senator Moore, please, followed by Senator Dierks.

SENATOR MOORE: Yes, Mr. President. As you know, I already spoke my mind on this issue, but there is just a few things I want to make the body aware of and share this information with you. If you're like me you're sitting there looking at Senator Dierks' amendment and wonder just who exactly are we talking about as far as numbers, who exactly are we talking about. Well, you know just in the 1986 tax year there was 26,000 corporations under the \$50,000...that bracket, that level, whatever word you want to use. There was about 1,400 corporate entities in between 50 and 100 thousand, another 1,300 over the 100 thousand. So that gives you an idea what you're talking about. Now if you buy into Senator Landis' argument that...and my argument that the corporate cousin should be the one to pay the bill for the railroads getting off, then the next thing you want to make...which branch of the corporate cousins you pay for it. I think Senator Dierks offers us the best amendment, because the fact of the matter is of the 243 appellants, the ones that are taxpaying entities, the 243, about half of them, if you look at the list, about half of them are over the