

SENATOR NELSON: Madam Speaker, I can agree it may be a little bit late in the day but I will tell you I think I represent fairly well a mixed district. And I took a...quite a large survey, of course, not the whole town, cost me too much money, but sales and income tax was one of the favored means of if we had to increase tax or whatever we had to do. I can see a difference in the constituents. I would imagine that most of Senator Lynch's constituents do not pay a depreciation surcharge. One that I very definitely sympathize with and I can't see that they're getting any advantage of it is the trucking industry and it's unfortunate that one industry gets hit far harder than the other. They have not been recipients of any necessarily excepting their repair parts maybe in their business and they do have an accelerated appreciation. And those semis at a \$100,000 are big figures and with the increase in fuel. But that's the same thing that hits the farming industry right now. I don't care how much you increase the tax, it isn't going to change the price of a bushel of wheat or a bushel of beans. So, depending on who you're talking about or so on, and very fair, but when you move from Minnesota to Nebraska and you take a \$28,000 income or 30,000, what are you going to get? You're going to get about a \$700 increase in your take home pay. And just check out your top income tax bracket. I admit the 90,000 or so on, the difference in the lower bracket Senator Hefner is talking about percentages, that is a big percentage. It was rather amusing though. He said something about, well, takes away all the incentive to work. Well, what's the difference between a kid getting 3.85 an hour or 4.15, maybe it takes away the incentive to work. And, again, I know we had an increase in tax, it's very easy to throw percentages around, but you must look at the final figure. And the depreciation surcharge is a tax on a tax again. I can't see anything wrong with raising that top individual tax bracket. And, incidentally, I visited a few minutes ago with the Governor's office. We're going to have to come up with some more money one way or the other and I hope we can do it as fair as we can or there is going to be some severe vetoes that many of us may or may not like.

PRESIDENT MOUL: Thank you, Senator Nelson. Senator Schellpeper, followed by Senator Lynch.

SENATOR SCHELLPEPER: I call the question.