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this point, in other words, to replace personal property tax support which ultimately goes to local government, in this case, and not for state, should we not maybe keep that for state purposes into the future as the services continues to expand. And, number two, I want those that are worried about putting it on their particular area of services that it is also of a concern that placing personal property tax on agriculture or other small business across the state is also an impact to them and their survival because they, too, are competing in the world.

PRESIDENT MOUL: Thank you, Senator Wehrbein. Senator Conway.

SENATOR CONWAY: Madam President and members, I rise at an opportunity to really enter into the whole sales tax discussion in that one element that has not been discussed at all, that I have heard anyway and may have been in the Revenue Committee, but probably the average taxpayer in the State of Nebraska, the greatest tax burden that is out there is their federal income taxes. In the scheme of federal income taxes, you're looking at a situation that the average Nebraskan is in a position that to alter the process by which...and the situations and the deductions and the activity that goes on at the federal situation is of great concern and of great concern to me. When we trade personal property taxes, which is deductible on your federal schedule, for sales tax, whether it be on services or sales tax on itself alone which is not a deductible expense, we're not talking about a dollar for dollar trade trying to buy down our property burden with a new softer technique being sales on a dollar for dollar basis. It takes a dollar and thirty-eight cents for the average taxpayer in his sales tax to be equivalent to what he used to pay in personal property tax that is equivalent to a dollar. So we have a very heavy burden because it shifts that federal burden over and that they do not have that deductibility that they ordinarily would have under the personal taxes. So, I mean, we need to put this into the mix. When we talk about raising \$129 million in sales taxes to substitute for what had been personal property, it's really not 129 dollars...\$129 million to the taxpayers in Nebraska. It may be 150, 160, 170, depending on the deductibility of how much of the personal property taxes had been on their depreciation schedules at the federal level because they no longer have that as a deductible item. That has not been discussed. I think it's a worthy factor to go in to the consideration. So when we look at services, and, again, I'm not rising specifically in