

being critical of them, but let's talk about the little guy, if you want to talk about it. Those are the people that want this bill out of committee. They have varied concerns, as do I, about the business climate in the State of Nebraska.

SENATOR CONWAY: Time. Thank you, Senator Moore. Senator Schellpeper, please.

SENATOR SCHELLPEPER: Thank you, Mr. Chairman, and members, Senator Moore, you're right on target. I think that when you look at who's going to be affected by the 3-R plan it's definitely agriculture. You can talk about the little guy, you can talk about the big guy, but the only one that's going to be paying new taxes is going to be agriculture. The Governor said, I will not support any new taxes because it's not the way to go. Evidently, he thinks the tax on agriculture is not any new tax. They are not paying it right now. If there's any industry in Nebraska that needs to have some help, it's agriculture. That's the only industry that has to take whatever the people offer them. It's the only industry that is operating with very, very little income and I think there's very few of those large farmers, like Senator Moore has mentioned. I certainly don't have any in my area. I have a few large cattle feeders but they are not farmers, they are mainly just cattle feeders. But I think when you look at the backbone of Nebraska, the economy, it's agriculture. Why would we put a tax on inventory...or not inventory, on our business equipment when no other state does that? We're putting our business and agriculture at an unfair advantage. Inventory, I think we all will agree, should not be on. That is not good for anybody. But why would you tax somebody for doing business in Nebraska, on their business equipment? If they make a profit, then take some of that profit, but don't tax them for doing business in our state. It just doesn't make sense to do that. I think Howard Lamb's plan is a much better plan. I don't like it as well as I like the LB 1120, but it's much better than what 1063 is. If he will take out the part about the community college, which he said he will, I can support that plan because at least it's a...it's a more fair plan. If you really take a look at 1063, it is not fair. It's a very unfair tax. I just received a letter this morning from the Norfolk radio station. They don't like either plan. They said you have to come up with a different plan. The 3-R plan and LB 1120, they don't like either one of them. They said they're both very unfair, because you are taxing people for doing business in Nebraska with their business equipment and