

multitude of ways, whether they're proprietors or corporations or individuals or wage earners or whoever they may be. As I looked at that, I could come up with nothing better than the 3-R proposal. I think that it met all of the criteria that was involved and from the very beginning have been supporting it, supporting it in concept but always saying and telling my constituents if there is something we can find to even out the playing field, to lighten the burden, to do whatever we can to make it a little bit more fair, and a lot of that fairness that has been alluded to is the fact that for 20 years we have one sector that the Supreme Court ruled was improperly being exempted from the taxation. Upon looking at that, many of you are familiar with an introduction that I made that I thought might be somewhat what you might call a sweetener, might be something of some value to make all of the 1063 provisions a little more palatable and that was an investment tax credit. I offered that investment tax credit with the idea in mind that it did not single out the agricultural sector specifically, but continued to tell all of society in the Midwest that Nebraska is still open for business. We had worked hard to try to bring a positive business climate, and even though we've had to go through some wrenching with respect to the court decisions and the MAPCO decision that came down as well as our wrangling in here, that even though we may end up having to make some adjustments to our tax policy and our tax system, that we were still open for business. We were still wanting to promote individuals making investments in Nebraska and continuing to employ Nebraskans and maintaining a high economic standard, that we've been somewhat a white spot in the Midwest in recent times with respect to employment and the like. I still believe that that might have been and could very well have been enough. But as time went on and we realized that there was a bit more conflict associated with the sector shift into the agricultural sector, we started talking about the sales tax on machinery. I am still a little bit fearful that the sales tax on machinery might raise up a flag to the rest of Nebraskans saying, wait a minute, aren't we again identifying agriculture as a special class and the like. But I think with this amendment that we discussed and hammered out and I cosigned onto, what we've basically done is done some leveling off of the sector within agriculture from where that 12 to 13 to \$14 million that we've discussed might land. And so, therefore, this amendment I think embodies that concept of saying, okay, there is that difficulty of an individual being double taxed with respect to sales tax on the front end and then personal property tax as we go through