put on by the University of Nebraska, every year. This very thing came up at the session in Grand Island, and I'm sure every other session, with a lot of discussion. And the gentleman from the Nebraska Department of Revenue pointed out many ambiguities about this very thing and the problem to out-of-state corporations, limited partnerships, S corporations, they seem to come up with a lot of unanswered questions on this very issue. And so when it finally got done, without being identified, I asked the revenue agent if he would just ask for a showing of hands how many people wanted to do away with the depreciation surcharge and preference a half cent on sales tax. Well, when the intern...and most of those people are attorneys, tax people from accounting firms and so on that do attend those classes. I will guarantee you that at least 60 percent of the hands went up because of this one very complex issue that I would prefer to see an additional half cent sales tax. Then I said, well, I should have asked the next question. When you go back to your clients which way would you like to ask, whether they want a half cent sales tax increase, or a quarter percent, or they want this depreciation surcharge? So as I say, at first I turned my light back off because I thought that this had been discussed. But it is a problem. And I don't know, I don't see anyone that owes Nebraska income tax, and if they're out of the State of Nebraska why they should not be paying that tax, or a limited partnership. But it becomes very, very complicated on those tax returns. So I just want to call it to your attention. I'm not expert on it, but it is a problem. And I...at this point I can't support this amendment right at this time.

SPEAKER BAACK: Thank you, Senator Nelson. Senator Hall.

SENATOR HALL: Thank you, Mr. Speaker, members. I had my light off, but when Senator Nelson spoke, I turned my light back on. (Laugh.) The amendment, I think, is pretty straightforward. All you have to do is read it. It's on page 1831 of the...the Journal. And what it says is it clarifies who is subject to the surcharge. And the line that's the only line that is relevant in this issue. It says, for tax year 1991, so this is not prospective, it doesn't put a surcharge in place. It goes back to the surcharge under LB 829 that was for one year and is no longer in existence, but those taxes are being put together right now, they are being paid, and that's what Senator Hefner's question related to, is hereby imposed on all taxpayers, in addition to the tax imposed by Section...the general income tax section, a surcharge of 2 percent of all depreciation deducted