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are going to be back in the same kind of a situation to repay this depreciation tax, in my opinion, when that is answered directly by the court. I think Senator Coordsen is doing the right thing in eliminating at least a portion of the very unjust and antieconomic development policy of taxing depreciation and I support his amendment.

PRESIDENT MOUL: Thank you, Senator Elmer. Senator Coordsen.

SENATOR COORDSEN: Thank you, Madam President and members of the body. Senator Schrock passed out, just after lunch, a little chart or diagram of the United States that gave farm real estate taxes, average per acre, and average per \$100 of full market value for 1990, and certainly there is a wide variety across the United States, but I had the occasion to look at our neighboring State of Missouri, as reported on this particular set of statistics. And I was reminded of an old Roger Miller song, of some years back, and the lyrics, as I recall them, went something like this: Got a letter just this morning, it was postmarked Omaha. Offered me a better job, expenses paid, a car. I think I left a line out. And then he goes on to say: No thanks, Omaha, thanks a lot. Kansas City star, that's what I are. Got me a big old Cadillac, wire wheels with rhinestones on the spokes, credit down at the grocery store, and my barber tells me jokes. No thanks, Omaha, thanks a lot. Kansas City star, that's what I are. All of us are familiar, I think, with the letters that the Missouri Department of Economic Development sent to many of our leading industries in Nebraska encouraging them to move to their fine State of Missouri. Now I certainly do not condone any company leaving Nebraska to move to that state, but when we talk about economic development, we must talk about the total package. I recall, and I am sure that the members from our city of the metropolitan or primary class would be able to share with me the occupancy rates of rental units. I seem to recall a news story in the Omaha World-Herald earlier this year that bemoaned the fact that Omaha did not have enough rental property to house the people that were being brought to that city by the economic development activities and the other things that have happened in that area, and yet we seem to see fit to concoct tax policy that would penalize people for investing in rental property to house the people that work in all of our great manufacturing and service facilities. Senator Crosby made something that I totally agreed with when she said the taxes are paid by individuals. Absolutely. Corporations are a convenience invented by humankind. They are no great