

there was...it was intentional to make a shift from folks who had a property wealth to those who had large sales in the...within the borders of the state. It tends...an amendment...the way it's currently sitting, with the property only, tends to ask a little more from those people who are located within the boundaries of the state. Those people who tend to have home offices, multinational, multistate corporations within the boundaries of Nebraska, we ask them, on the property factor, to ante up a little more than someone who also would be hit under the property factor, a retail outlet, for example, but they pay based on sales, not on property wealth but on sales. And sales are not necessarily representative in terms of the income as it relates to net profit line on their income tax statement, for purposes of determining what their wealth may or may not be as it relates to depreciation surcharge. I, frankly, don't care. I offered the amendment and I split it out, and I apologize to everyone because of the timing of it, but it was...it took this long to get it out of bill drafters because we were late getting it up there. So I don't care if we take it off, it doesn't matter to me. The thing is that what you need to know, it is a change in the way the legislation was structured in 1991 to present. The argument on the part of the Revenue Department was this, their argument was, look, we changed completely to sales factor only for income tax. This way, if we use the sales factor only and depreciation surcharge, we don't have to go back and cross check, do different audits for a property factor then for a sales factor under the income tax. Because property has been taken out. If you remember in 1987 we started a five-year phase-out of the three level, the sales, property, and payroll factors that we used to use for multinational corps. And in this case all we do is...what we've done is gone to sales only, that was part of the 772, the package that was put together in 1987. It was phased out effective 1992, and now we're on a sales only basis. They wanted the two to coincide together. My argument was that so you do two audits, you do more than one audit, and we have the people that we helped through 775, 773 and 772 to come here to pay their fair share in this one aspect, this one component of the overall portion. I don't care if it comes out. I'm not going to oppose it. I understand that for an operation like Great Western Sugar, who's made a, you know, multimillion dollar investment out there just in, I think, this last year, they would be greatly impacted to their detriment under this scheme. That's not the intent of putting it in there. Part of my problem is the Department of Revenue never told us it was in