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system of state income tax, our state system for corporate, multicorporate, multistate corporations, income taxes based on sales, that is what the law is. That's why this bill was put in as it was. There is no other issue as far as I am concerned than to maintain an act that we are here to do, help close this revenue gap, and the only way, at least to me, I don't want to run the chance of having this surcharge somehow or other referred to as anything other than an income tax, with the reference to property in here it does, and it certainly doesn't reflect our current income tax for multistate corporations as it's tied to sales. That is how this act should be...that is how this bill should be. I'm sorry that...we'll stay another day, I'd be perfectly willing to run this another day, but it would have meant that we'd have had to be here another day, and that is not that important, as far as I am concerned, if I am here one day more or not, but I am sure it is convenient for a lot of people if the effort was made today. But I genuinely believe that it is extremely significant dealing with the constitutionality of these issues. We get criticized frequently for passing unconstitutional act. In my opinion, we are bordering on this if we do not change the language to reflect our income tax now for multicorporations tied to sales.

PRESIDENT MOUL: Thank you, Senator Warner. Senator Robinson.

SENATOR ROBINSON: Madam President, members of the body, Senator Hall, I'd like to ask you a couple of questions please.

PRESIDENT MOUL: Senator Hall.

SENATOR ROBINSON: Under the sales, example, let's say we have a corporation that throughout the country has \$10 million worth of sales. Nebraska has 1/10th or \$1 million worth of sales. It is my understanding, and correct me if I am not right on this, that they would receive, of all the depreciation that that company takes that year, they would receive 10 percent of that regardless of whether there was any new buildings built in Nebraska during 1992, am I correct?

SENATOR HALL: Yes.

SENATOR ROBINSON: Okay. I don't know how many people understand it that way, but I...okay, let's give another example. If you have \$10 million, another corporation has \$10 million worth of sales and there is no new property during