is, I passed out a sheet to show that they employ these 876 people and their annual salary for these people is $55,000. Now that's a great annual salary. When you have a company in Nebraska that employs 800 plus people and the average salary is $55,000 per year, that's...we would all like to have that type industry. And so I think we need to help them. They are attempting to expand. They're in a...it's between Nebraska and another state for this 70 million dollar expansion. I think Nebraska is going to get it, so I think it's very important that we have this bill. Be glad to answer any questions. Thank you.

SPEAKER WITHEM: Thank you, Senator Schellpeper. Senator Day, followed by Senator Beutler.

SENATOR DAY: Thank you, Mr. Speaker, and colleagues, I just want to stand and support this legislation and thank Senator Schellpeper for bringing it and taking it as his priority. I think it's important to realize that Nucor has paid $1.5 million in taxes last year. They're not trying to get by without paying any taxes. It's a very important industry to northeast Nebraska Senator Schellpeper says. Beyond what the company pays, there are 800 plus employees who make a very good wage working for Nucor, buy homes and cars, and products in Norfolk and the surrounding area, and it certainly has been a big boom to our area. My vast knowledge of the steel mill and what it does, I do understand that this is double taxation of what they're talking about. Again, they're very good, as Senator Schellpeper said, about recycling. And I think this was unfair to the corporation. So I would just urge your support of this legislation. Thank you.

SPEAKER WITHEM: Senator Beutler.

SENATOR BEUTLER: Senator Schellpeper, just a couple of questions so I can better understand what this is all about. What is a refractory material?

SPEAKER WITHEM: Senator Schellpeper.

SENATOR SCHELLPEPER: You're talking about the coils, the electrodes, the sulphur slag that's used to manufacture steel.

SENATOR BEUTLER: Coils?

SENATOR SCHELLPEPER: Well, it's an electrode that goes into the