estimate of what revenue reduction there would occur and that is where the revised number of a million six came about. I would have every reason to believe that is accurate. In addition though, as I indicated earlier, as I understand it that only refers to corporations. It is anticipated and I understand that there could be, but it was not included in the study, there could be some additional structures such as some subchapter S corporations from perhaps some partnerships, some other kind of arrangement of business structure that could be affected and the estimate that has been given to me, although it's not on the fiscal note, is that it might be as much as another 2.4 million or a total of 4 million. One of the reasons for the phase-in was to...one of the reasons it was looked at is it was the revenue reducer and what impact that would have, but it was also to give a better opportunity to...

SENATOR COORDSEN: One minute.

SENATOR WARNER: ...review if that impact was wider than what was anticipated by the fiscal note. The fiscal note represents what was done with the corporations that currently are paying it and what, if they were to leave. I would quite agree with you that some of these large...that have significant capital investment in the state are not likely to move out because of a variety of reasons why they would not be economically feasible to do, but it certainly, expansion could occur, certainly some entities that have a relatively small capital investment in the state or a capital investment that could easily be disposed of are the ones that are candidates for moving. It was indicated at the hearing that there had been some, and I don't recall the names but there were names given that had actually relocated, as I recall, one or two of them across the river.

SENATOR COORDSEN: Time.

SENATOR WESELY: Okay, thank you.

SENATOR COORDSEN: Senator Will.

SENATOR WILL: Thank you, Senator Coordsen, members of the body, I rise in support of the advancement of LB 559. I think certainly Senator Warner and Senator Brashear have outlined the basic idea behind the bill, that is to in essence even the playing field between corporations that we have in our state that have substantial out-of-state sales and corporations in