

change of policy. But we didn't do an analysis as to whether we needed to change that policy. And finally, the question that we seem continually to ignore is, where does all this end? No one...

SENATOR HALL: One minute.

SENATOR BEUTLER: ...and I guess I would be interested in Senator Brashear's analysis of where this all goes in the end. In the end do you continue to exempt out corporations and corporate taxes, until the end, the entire burden is on the individual? I mean that's clearly where we've been going the last 15 or 20 years. And if that's where we're going, why don't we get the jump on all our competitors and just shift over and do that. But I hope that, you know, this is a very real opportunity to send a signal. It's a very real opportunity to tell people out there that we're going to maintain the status quo on this tax policy, at least until there is some general analysis and some reason...

SENATOR HALL: Time.

SENATOR BEUTLER: ...to be making these shifts that we are continually making year in and year out without a formal policy (inaudible).

SENATOR HALL: Thank you, Senator Beutler. Senator Fisher, your light is next.

SENATOR FISHER: Mr. President and members, listening to the debate here, stirs a little interest in me on this. And I don't think we should be too concerned. I know you can talk about taxes, income tax, personal tax and corporate tax. I could build a very good argument that we really shouldn't even...corporations shouldn't be taxed. I want to remind you the bottom line, who pays income tax it's the consumer, consumer pays all taxes. So we're worrying about something that is really kind of nebulous. And if you look at, just out of curiosity, if you'll follow the Wall Street, which I do occasionally, I haven't as much time to spend with it as I had in the past, but a lot of the companies I see that are developing and setting up and expanding their operations are ones that fall below Nebraska on income tax level. So one could, of course, build a pretty good case if we wanted to create an industrial development program, we ought to maybe look