

with each employee, and I appreciate Senator Wickersham's humor when he talks about coercing people, but there does happen to be in this state a rich tradition of right to work and, yes, I will say with straight face and honest belief that I think it's entirely possible that an employer not collectively organized could persuade some employees to enter into the agreement contemplated by LB 829 and not to be able to persuade others. Whereas clearly under 1368 we're trying to recognize federal labor law, the way collective bargaining is conducted and operates, and all employees would be a part of the base computations for the credit. Having said that, if you would adopt the Wickersham amendment, then we will be saying that under 1368 and under 829 if an employer can't take the credit against corporate income tax due, they can't get it. Whereas if you do not adopt the Wickersham amendment, if you adopt 1368 as it's presented to you, the employer can take it against corporate income tax due...

SENATOR WILL: One minute.

SENATOR BRASHEAR: ...under the 1368 methodology, or it can take it under the 829 methodology as money trust funds for the expenditure on the qualified safety and job training programs and those are the two options which admittedly allows a corporation which has no income tax to deduct it which is not collectively organized to still obtain an additional benefit, and that's the policy issue before the body. I would urge the defeat of the Wickersham amendment. Thank you.

SENATOR WILL: Thank you, Senator Brashear. Senator Lynch. I don't see Senator, oh, there's Senator Lynch.

SENATOR LYNCH: If he wasn't so fat, you could see me, Mr. Chairman. No, I want all my skinny friends to eat. Most of my skinny friends are dying so put some meat on your bones. I was a little reluctant to stand up because I'm not quite sure to ask some questions now. If an employee can get a nonrefundable income tax credit back, however that might be, they could only get that back providing the corporation has not already taken that credit. Is that right or wrong?

SENATOR WILL: Senator Brashear.

SENATOR BRASHEAR: Could you say it again? I want to be careful