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claim the credits. But, Senator Brashear, if you have a moment, I want...I want to satisfy myself that I am able to read English, I guess and I want you to...I want your response to some questions concerning what is now codified as 77-4927, if you have that section in front of you, and specifically subsection (6). Okay.

SENATOR BRASHEAR: Yes, sir, I have it.

SENATOR WICKERSHAM: The issue I want...the question I want to ask you about, and I mentioned this earlier, it says each employee shall be allowed on his or her Nebraska income tax return a nonrefundable credit against the tax imposed by 77-2714 to 77-27,123. Do you read that to mean that if the credit is in excess of their tax liability that they cannot get back the excess amount of the credit, they can't get dollars back?

SENATOR BRASHEAR: Can you direct me specifically? It's a long section. I'm...

SENATOR WICKERSHAM: Okay, it's about midway, Senator.

SENATOR BRASHEAR: All right.

SENATOR WICKERSHAM: It says each employee shall...

SENATOR BRASHEAR: I have it.

SENATOR WICKERSHAM: Okay.

SENATOR BRASHEAR: Thank you.

SENATOR WICKERSHAM: Each employee shall be allowed on his or her Nebraska income tax return a nonrefundable credit. Do you read that to mean that if I have a credit of 100 dollars and a tax of 50 dollars that I can't get a refund of the 50 dollars?

SENATOR BRASHEAR: That is how I read it.

SENATOR WICKERSHAM: Okay. And, Senator, is the amount of that credit, is that equal to the amount that would have been withheld from your paycheck by the company? That credit, that nonre...what is now we've described as a nonrefundable credit, that nonrefundable credit was generated by withholding from your