

qualify under these tax breaks could not be illegal aliens. If a company intentionally employs them, they would have all of their tax breaks that they received have to be returned to the state of Nebraska. If they unintentionally employed them, they would have a reduced proportionate reduction in the credits that they receive based on the number of unauthorized aliens working versus authorized aliens. And then we also require the Department of Revenue's annual report on 775 talk about INS labor law violations by these companies. It seems to me that the general public, it is one thing for them to see these tax breaks given these companies, but to have Nebraskans hired, I think that there is a desire to see good jobs for our state citizens. There is also a desire, obviously, to have jobs that attract others into our state, so our state can grow. That's an incentive that I believe Nebraskans will support, but the idea of tax incentives being utilized by companies to attract illegal aliens in to do their work and be exploited, in my view, is not something Nebraskans had in mind when we passed this tax break legislation. I think that it is an intolerable situation and ought to be changed. The meat packing industry has been where the primary concern has been. It is unknown but I am sure that there are other instances across in other sectors that this is a problem with as well. In other states, Indiana, for instance, I just read about, not only do they require that the recipients of the tax breaks be legal residents of our country, but they also have recently passed tax break legislation that requires that they be from the state of Indiana. The problem that they had in the state of Indiana was the establishment of plants in Indiana with the border state of Kentucky sending workers over to that plant. Indiana's tax breaks they felt should go to hire Indianians, not someone from another state. So they have, in fact, taken the next step and said, if you are going to get a tax break, you've got to be a native of this state. I am not even proposing that, although it is actually something we should consider. I think Nebraskans have in mind the idea that recipients of these jobs be Nebraskans. If they are over in Iowa and across the river and come in for a job. I think some questions might be raised. But, certainly, if they are coming in from out of the country for these jobs, I don't think that is something we want to continue to allow. So other states have looked at this. They have been concerned about it as well, and they have taken some steps. We, on the other hand, have had two bills introduced that have been killed in the Revenue Committee. We have not been able to make progress on this issue. I am very