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carry out the purposes of the Beginning Farmer Assistance Act, aren't those the same dollars as would have disappeared if we'd have used a credit? The net revenues would have been 4...2, 3, 4 million dollars less, and we'd have been in the same fiscal position, wouldn't we? Well, yes, we would but we have what I think is a pretty serious fiscal problem and that is accountability for our expenditures. Income tax credits are used in a way so that we are simply not accountable for what they cost us. We hardly ever keep track of them, and programs roll on growing and growing and growing and we never even know what they cost. And we're never, on an annualized basis, going back to them and saying, is this still a justifiable program? Is it meeting the objectives? Should it have more or less money? How should it fit into the big picture? So that is the most substantive provision in the amendment that I'm offering you to Senator Wehrbein's amendment. It takes out of the language that has to do with income tax credits and substitutes language that would, in fact, require an appropriation. Same money, but a much different, much more accountable process. Now it makes a couple of other changes and I will discuss those with you, and you'll see that there is a...there is a definition of farm. In the bill, in the version that's in now, farm is any tract over 10 acres. I don't know how the 10 acre limitation was arrived at, but the amendment that I'm offering you simply says a tract...a farm is any tract of real property used for or devoted to commercial production of farm products. We'll leave it to the board that's created to determine whether or not it qualifies for the purposes of the program. The other change is in the board that is created, because we would remove the provisions having to do with the tax credit, I don't believe it's appropriate to have the Tax Commissioner being a member of the board and would substitute the Executive Director of the Rural Development Commission instead, and I think that's a much better policy choice. After all, we are talking about a program that would be fundamental to the continuing vitality of rural areas of the state of Nebraska. And the Director of the Rural Development Commission ought to be as sensitive to those concerns as anyone else and have some understanding of the farm economy and how it works. There is one other provision that I would think is substantive and that is a change in the way that the benefits are calculated. In the proposal that you have with Senator Wehrbein, we have a calculation that is 5 percent of the