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anyone. I don't want them to have to not provide vital services in their counties. I'm going to agree with Senator Hartnett, hopefully, to lay this bill over. But we aren't going far enough here, folks. And we're loving each other so much to death here this morning that we're losing sight of the fact this is a tax, is a tax, is a tax. There are only 13 states left in this country that have inheritance taxes left. Three out of those 13, which would leave 10, have enacted legislation to exempt all lineal descendants from this tax. Are we on the cutting edge here? I would certainly say not. We're in the last 20 percent. Let's not lose sight of what we need to accomplish here in the state of Nebraska, and let's not lose sight of why. I think we should abolish the inheritance tax in this state, period. I know that there is some offsetting circumstance with the federal estate tax, and I'm hopeful that our federal...our congressional delegation will continue their fight to abolish federal estate taxes so we don't have to deal with that. But let's be honest about what those counties need. Let's look at their needs, and that's why I'm agreeing with Senator Hartnett, to look at the study, to go forward, try to find out exactly where the dollars are coming from, where they need to be replaced, and then let's honestly deal with those. Let's not do it by establishing continuing to bless a fund that is absolutely the most horrible of all taxes that we have within this state. So I stand before you to remind you what this bill is about,...

SENATOR CUDABACK: One minute.

SENATOR BYARS: ...what it's about, it's taxing you. The very last slap in the face, let's not forget that. Thank you. I'll yield my time back to the Chair.

SENATOR CUDABACK: Thank you, Senator Byars. (Visitors introduced) Those wishing to speak to the Hartnett amendment are Senators Matzke, Wehrbein, Chambers, and Senator Redfield. Senator Matzke, on the Hartnett amendment.

SENATOR MATZKE: Thank you, Mr. President and members of the Legislature. I think there's a great deal of misinformation being discussed this morning in reference to this issue. This is really...this bill is a cure for a problem that doesn't