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you sold in that year would be the stock that qualified. I don't think those are unduly burdensome restrictions. And on top of that, if we make those changes,...

SPEAKER KRISTENSEN: One minute.

SENATOR WICKERSHAM: ...we could grant everybody in the state a 10 percent capital gains exclusion. I see nothing at all wrong with that trade-off. Tighten things up a little bit for people who are getting a very large benefit now and extend a benefit to everyone in the state.

SPEAKER KRISTENSEN: Senator, that was your third time to speak. Senator Brashear, you're next and this is your third time as well.

SENATOR BRASHEAR: Mr. Speaker, thank you. Members of the body, I think it's time that we get specific about Senator Wickersham's amendment to the amendment. I would like to urge you to not vote for it and to assist in seeing that it fails. Senator Wickersham's amendment, I...it surprises me. I don't think of him as being against a person who is against widows and orphans, but that's how the amendment works. If the entrepreneur capitalist who had put together a company and had operations in the state of Nebraska for more than three years that qualified and employed people and contributed to our economy, if he happened to die then that which he had worked for in keeping with this tax policy would not be available to his spouse and to his children. And whatever tax planning he had done based...estate planning he had done based upon that would not be available to him. Why? What do we have against the widows and children of successful Nebraska entrepreneurs who have contributed to the financial wherewithal and vitality of the state of Nebraska? Why are we doing it? Who will benefit, or are we just out to tweak things and send negative signals? I want to respectfully suggest to you that, in making tax policy, at least as it is perceived by those who make investment, who employ people, who build capital, they look for stability. They look for something they can count on. They do not want us to have it be true that they have to fear, when we're here in session, for whatever it is we may have dreamed up to do. This amendment would make this program, although I'm having some