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a hard spot, and even some of those small towns that have a sales tax are seeing those sales decline within those communities. So the sales tax has not really been a big help to them. If your revenues go down inside of those small towns, and this is the old small town argument again, that a lot of the business is going to the larger cities and the Barnum and Bailey atmosphere of some of the large retailers in this state. But we...so those are the ones I'm feeling sorry for. Now you take cities like, oh say, from 10 to 30 thousand population where they have a...still have a pretty good sales base there, the retail sales are pretty good. The amount of income tax, Senator Raikes is right, the extra increase in the sales tax is going to be very beneficial to them. But the ones that don't have it, you know, they look for even if it's just a few thousand dollars in a small town of three, four hundred, it goes a long ways. It probably goes a lot further than \$3 million does in a larger city. So, to me, this is...this is hurting a struggling economy in small town, Nebraska. A lot of small towns have been forced to redo their sewage treatment plants and adds a tremendous, tremendous burden on, say, a town of 800 to 1,000 people. They have to do it. They have to do it because of some of the lagoons and so on have worn out. Their sewage systems are bad. Some of their water sources are being contaminated or running dry. A lot of that has happened with the drought. So they're in a world of hurt. And if they were going to lose just a few thousand dollars, would be pretty devastating to them. And I'm not going to make the argument about this being on Final Reading and hasn't had a hearing and all that. We do this all the time. That, to me, that doesn't make any difference. But it's the theory behind it and I just feel as though I can't support this at this time. With that, I'd give the rest of the time back to the Chair. Thank you.

SENATOR CUDABACK: Thank you, Senator Janssen Senator Stuthman.

SENATOR STUTHMAN: Thank you, Mr. President. Members of the body, I, too, am in opposition of this amendment. The one thing that really does concern me is, in reading the portions of the bill, that municipalities have an average...well, all the municipalities, when they put them together they average their