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to be included, and you're going to exclude someplace that probably should be included. So that's just a question I raise. I also have a question for Senator Bromm, if he would respond, and that has to do with the refundable credits, which is a new feature now, I think, in terms of economic development. This means that instead of the performance based, you go ahead and establish your company and generate some income that you have to pay tax on, and then you get a credit against the income tax you owe, or against sales tax you paid, and so on, this is a refundable credit, one that you can sort of receive up front. And, Senator Bromm, my question is this. Suppose I'm an out-of-state prospect, and it's the 15th of December, and I decide that I'm going to establish a qualifying facility, whatever it might be, in a rural community in Nebraska, and I claim I'm going to hire ten people and invest \$500,000. All right. So my question is this. Would then I, by April 15, would I be able to file a tax return in Nebraska, and I don't live in Nebraska, I don't have any other income in Nebraska, but could I claim a credit for those ten jobs and \$500,000 investment and have the...

SENATOR CUDABACK: One minute.

SENATOR RAIKES: ...Department of Revenue send me a check?

SENATOR CUDABACK: Senator Bourne...Bromm.

SPEAKER BROMM: Thank you. Senator Raikes, you could not claim the credit and get the credit until you had the people hired and they were in place working in the state.

SENATOR RAIKES: Okay. So let me modify my situation then. I actually get them employed. I round up ten people by the 15th of December, and get them employed. Now am I eligible to get the refundable credit?

SPEAKER BROMM: Well, you still have the investment threshold that you would have to make for those employees, the investment threshold being...let me think here...250...five new employees would require \$250,000, so it would require \$500,000 of new investment that would have to have been made.