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the kinds of things that perhaps a chamber of commerce should be doing, or that some other organization should be doing, for which a tax deduction should not be necessary. So we struck the reference that community betterment included entrepreneurial training. We've kept it to its traditional purposes. However, the other two changes that are still there are the tax credit goes to individuals, and the absolute max of this amount of tax deduction in any one year, which is now \$250,000 and has been that for way for 15 years, moves to \$350,000; not \$500,000 in the bill, \$350,000, \$100,000 more of authorized tax credits for community development in a program that has, by the way, proven to be pretty darn successful and pretty good bang for your buck on...with respect to the amount of credits given and the amount of community development that we've received in return. Thank you, Mr. Speaker.

SENATOR CUDABACK: Thank you, Senator Landis. You've heard the opening on AM0056 by Chairman Landis. Open for discussion on those committee amendments. Senator Stuhr.

SENATOR STUHR: Thank you, Mr. President and members of the body. I stand in support of LB 334. I wanted to add that it is one of the priorities of the Rural Development Commission that they have selected as one of their priorities for this session. We certainly do support adding the individuals, making them eligible to receive the tax credits. Adding individuals, we feel, will really help to encourage local investment in communities, and the more that individuals invest in their local communities, the better equipped these communities are to become more developed and to retain our citizens in these communities. In the last ten years, I wanted to share with you that approximately 71 percent of the projects that used these funds from the CDAA were in rural communities, but the other 29 percent were also in Lincoln and the Omaha areas. And this is a tool, really, that works for rural communities without excluding some of the distressed urban areas. So I think it's a win-win situation for our entire state and it does help, too. I think it has a proven track record that it does help to improve our communities in various ways. And if you would look at the list of projects that have been completed, they do run from one end of the state to the other. So I certainly think that