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at whether they could live in another state and accept a job there, then they probably come to the conclusion that it doesn't make a whole lot of sense. So the Revenue Committee decided to go at a very narrow approach of making these two hurdles, because it was the one that most guaranteed that the money would not necessarily be in the state of Nebraska otherwise. The...then you get into the whole issue of equity and whether it's...whether our policy should be more broadly to encourage individuals who have lived everywhere, can live everywhere, maybe have little connection to the state of Nebraska but are highly trained individuals and still in a position within their work career to participate in income production in another way, if we want more broadly to encourage them. I, personally, prefer the second approach, the more broad encouragement, but I understand the rationale of the Revenue Committee. I happen to be someone who thinks that...

SENATOR CUDABACK: One minute.

SENATOR BROWN: ...particularly in these kinds of jobs, where you're talking about highly trained technology people and companies that can locate jobs pretty much anywhere, that there is an advantage for the state to develop those jobs and to keep those people here, and the very minor cost that it would be to the state, if you can look at a cost, the exclusion of a certain part of their retirement benefits, which will be offset almost totally, I believe, by the high income that they will receive from these jobs and be taxed on. And because of our progressivity, the state would, even with the benefit, is going to end up at about the same point. I think it's worth it, but I do think that there are issues that have been raised...

SENATOR CUDABACK: Time, Senator Brown.

SENATOR BROWN: ...in terms of equity. Thank you.

SENATOR CUDABACK: Thank you, Senator Brown. (Doctor of the day introduced.) On with discussion. Senator Redfield, followed by Senator Combs.

SENATOR REDFIELD: Thank you, Mr. President, members of the