TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE Transcriber's Office FLOOR DEBATE

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Nebraska?

SENATOR BURLING: Yes.

SENATOR CHAMBERS: Are you expecting each state to have the same kind of tax system as that which exists in Nebraska?

SENATOR BURLING: No.

SENATOR CHAMBERS: Would you make a comparison between the taxes paid and the benefits bestowed by the taxing entity, or will you merely look at the amount of taxes paid?

SENATOR BURLING: Well, I would think you'd want to make a comparison about the services rendered and who pays and who benefits and...

SENATOR CHAMBERS: And would you look at the cost of living in various states and the cost to a state of providing services to its citizens? Would that be looked at, too?

SENATOR BURLING: I would hope so.

SENATOR CHAMBERS: You'd have to look at that, wouldn't you, in order to make a comparison?

SENATOR BURLING: I think so.

SENATOR CHAMBERS: In a state where the cost of living is high, is it likely they would pay higher taxes than are paid by somebody who lives in Nebraska?

SENATOR BURLING: Possibly.

SENATOR CHAMBERS: Okay. And possibly not.

SENATOR BURLING: Yes.

SENATOR CHAMBERS: Okay. Now when you get to the last part, where it says "nearby states," which states do you have in mind when you use that term?