under construction. We are also exempting the equipment that is bought to go into a renovated building for reactivating a plant that has moved out of your community. And on this point I will elaborate a little bit. Remember, for example, that in the small communities across the state there are industries that have moved out of plants and the building is sitting there. If the small community, for example, can attract a new industry into that community by using that building, if they renovate that building for that purpose, then they can buy the equipment and be exempt from the sales tax. The next point, the equipment purchased to increase productivity of the plant itself. I will elaborate on that particular point. You will all remember that during World War II we did a pretty thorough job of destroying the industrial capacity of Germany and Japan. We then went in and restored their productivity, their industrial plants. We...by doing that, we gave them all modern plants, all modern technology and everything else, and they are outproducing us. What the intent of this particular thing is...or this point rather is, is to increase the product....to be able to increase the productivity within a Nebraska plant or ... well, of course, that's all we would deal with is Nebraska plants anyhow. point here is equipment purchased to be installed for product diversification. Now that particular point is the one that covers the Kawasaki plant here in Lincoln or any other like plants....

SENATOR CLARK: You have 30 seconds left, Senator.

SENATOR GOODRICH: Okay. Where the snowmobile production, for example, takes a nosedive, they are going to replace that production with lawnmower motors if we give them a sufficient amount of incentive to stay here. We will not then force them...or we will at least give them an incentive to stay here and they have 650 employees, we don't want them to cut that plant in half, we want to give them the incentive to purchase the new equipment necessary to diversify their product or to take on lawnmower motors.

SENATOR CLARK: Your time is up, Senator.

SENATOR GOODRICH: The last point...just one last point on it, and that is that in this version of the bill of the amendment that we are adopting right now, we have dropped the expansion of existing manufacturing facilities. If they expand the size of the plant for the same product, that type of thing, they do not get the sales