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plants, such as press and milling equipment. It is not intended to include the normal business equipment such as electronic data processing equipment, telecommunications equipment, office typewriters and floor buffers. The phrase "new manufacturing and processing equipment" as used in the amendment excludes farm and ranch equipment. That is the intent of this amendment. It is very close to the committee amendment that we had originally had but the wording is more explicit and more desirable by a group of those that did meet, and this is a result of that. I believe that, as Senator Landis said, this is one that we can live with, one that does accomplish that which most of us intend to do. It is with that, Mr. President and members, that I urge you to adopt this amendment that Senator Landis and I have submitted to you. Thank you, Mr. President.

SPEAKER MARVEL: Senator Koch. Senator Koch, do you wish to be...your light is on. Senator Kahle.

SENATOR KAHLE: Mr. Speaker and members, I would like to know what the last line under number 2 means, install to achieve product diversification. Does that mean if you bought a new grinder to grind meat with you could take it off if you change the formula in your sausage? I think this is a night mare for an assessor or anyone to determine what in the world you are talking about. Product diversification could mean just about anything. You might even change the size of the package or slight change the ingredients, or change one nut on a manufactured product which would be diversification, or use it for a different purpose which I think is what the intent really is. But I can't understand how you could...I guess I would like to ask Senator Carsten or Senator Landis what you mean by a product diversification and how you nail it down. I know what Senator Goodrich means by it. He wants to make lawnmower engines instead of motorcycles which is fine, but I think there would be ten thousand plants in the State of Nebraska that could qualify under this definition. Senator Carsten or Senator Landis... Senator Landis.

SENATOR LANDIS: Yes, I will be happy to respond to that, Senator Kahle. We are talking about the addition of a new line. We are talking about the addition of a new product. We are not talking about a new screw here or different packaging. We are not talking about turning out the same product or a slight change in the ingredients. What we are talking about is the addition of a new product or a major material substantial change in the

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