

help me understand one section of the bill. And, actually, it deals with the issue that was just being discussed by Senator McFarland on a ceiling of...or maximum rebate of 2,000 per taxpayer. And then I looked up above for the definition of a taxpayer which it says...or one of the definitions is a single economic unit as you find in Section 77-734.04 which I will just read a piece of it to you, part of it to you. "A single economic unit shall mean a business in which there is a sharing or exchange of value between the parts of the unit. A sharing or exchange of value occurs when parts of the business are linked by, (a) common management, (b) common operational resources that produce material, that is economies of scale, transfers of value, flow of goods, capital or services between parts of the unit." And then it gives some further definition, "for the purpose of the subdivision, common management includes but is not limited to centralized executive force or review or approval authority over long-term operations with or without the exercise of control over day to day operations". And then have some further which would suggest that if a common...or a single economic unit would be any business where they have centralized accounting, advertising, engineering, financing, insurance, a whole number of things. My question, if one of the introducers would clarify to me, there are a whole host of father-son operations that I am aware of in agriculture who may hold...the land would be in different names but, in fact, they are a single economic unit. They have single management. They will have joint operations of equipment. In some cases, when you look at ASC limitations on maximum ASC payments, some of these, dependent on how they're organized, come under a limit as single farming operations, others do not. And I assume that it will be a case-by-case definition but I would like some record of legislative debate of how, in fact, under a factual situation this is to be interpreted by a multitude of ownership and cooperative programs that I know exist because I don't want to have to spend time next summer explaining to a neighbor why a very straight up father-son operation didn't qualify as separate entities because of the definition as referred to here. And maybe it's all very clear but I would appreciate it if there could be some examples given by someone as to exactly what limitations on ownership because I can imagine there will be a massive administrative issue of definition at the local county level to determine when this exists and when it does not exist and I don't know how you're going to determine it in many cases. I mentioned to someone the other day I know when I look at some plat books in the county and I will see property listed under a