

going to be a long time coming because it's hard to distribute that sales and income tax back to local government fairly and this is why the Legislature has been going really...real slow on this. I also want to tell you here, and a lot of you know this, but it takes a big investment for a farmer or a small business man to barely eke out a living and when he has all his property, well, then we slap a property tax on it, and this is very hard. Just take that young farmer, for instance, that has bought this new or used machinery, paid the sales tax first and then...and now we come back and say, hey, you've got to pay property tax on a depreciated basis. But that farmer that's been farming longer, most of his machinery is depreciated out and so they would have very little property tax to pay. Now is this fair? I don't think it is and so that's why I'm supporting LB 1120 and I'm supporting it in with the sales tax on services. Also, we've...also this bill has a proposal in it that we would add back the depreciation, that's subtracted off of your IRS schedule, add it back into the state if it's over a hundred thousand. And I think that's fair. And so I would, at this time, urge you to vote against the amendment that we have before us, the Senator...the, I believe it's the Withem-Landis amendment. Thank you.

PRESIDENT MOUL: Thank you, Senator Hefner. Senator Hall.

SENATOR HALL: Thank you, Madam President, and members, again I rise in opposition to the amendment. The...I guess, you know, there has been much debate about, you know, why these services. I guess, I guess, why not? When you look at that list of services that I mentioned, does alterations deserve to be taxed, which they are in Nebraska, any less than carpet cleaning or drapes that are cleaned? Because of the fact that I take my, unfortunately, my suit in to have it let out, does that...should I pay tax on that? What basis do I deserve to pay tax? What policy decision was made at the time that that was placed on the tax rolls and cleaning carpets and drapes was all of a sudden decided to be something worthy of exemption from the sales tax? Escort services, massa...I'll slow down, Senator Landis, escort services, massage services, guide services. It doesn't raise any money, \$100,000 is, you know, not a lot of money, do those deserve to be exempt from sales tax? Are those items that are necessary to the everyday, I guess, pursuit of one's enjoyment of life? Maybe they are, I don't know. It depends what your definition of enjoyment is, I guess. But do they deserve to be exempt? I mean, that's really the question here as much it is