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work. Or I could go in and buy...and I don't know if farm equipment applies to an air compressor, but I could go in and buy an air compressor to put in my farm shop and say that's farm equipment or I could buy that same air compressor and put it up in my house and say that's personal equipment. I don't know where it falls. But if you have a definition that ties that exemption to the fact that it is on the tax rolls for personal property taxes, depreciable equipment, then there is ability to check. You don't have the confusion at the local level. You know it's being taxed either by sales tax or by personal property tax and it meets the criteria of not being exempt, but how it's taxed, and it is almost self-implementing, at least in itself...

SPEAKER BAACK: Time.

SENATOR WARNER: ...checking, so, thank you, Mr. President.

SPEAKER BAACK: Thank you, Senator Warner. Senator Coordsen, you're next.

SENATOR COORDSEN: Thank you, Mr. Speaker, members of the body, I appreciate the dialogue on this issue. I introduced this amendment to the amendment with a specific purpose of doing just that. I think that it is important, it is very important that we consider all of the ramifications of what we are doing, that we consider the sector impacts, that we look at mechanisms that, as far as it is possible for us to do as mere mortals, do not result in shifts from one type of making a living to another type of making a living. The point has been made by many of my urban friends with regard to the expanded sales tax base on services. That very same point, that very same point applies to the return of personal property taxes on farm equipment by whatever mechanism to those who provide the foundation of our economy, the basis for economic support, the taxpayers, if you will, of most of Nebraska, those in the agricultural sector. I'm not going to say that this issue will not come back before us again on the floor of the Legislature but, Mr. Speaker, I would pull this amendment at this time.

SPEAKER BAACK: It is withdrawn. We are back on the Ashford amendment. Senator Morrissey, on the Ashford amendment.

SENATOR MORRISSEY: Thank you, Mr. Speaker and members. I was going to oppose Senator Coordsen's amendment and I'm glad he