for you or it is good for you and the farmers can't say, well, what we do, we don't care what you do as long as we get what we want. We're in this together. And when you start taking out after agribusiness where does all the agribusiness come from? It comes from agriculture, from all these good farmers here in the Legislature and from all those good farmers who are not here in the Legislature and all of us in Nebraska are at heart farmers because we depend on it. So I'm going to vote for this amendment. I didn't say anything yesterday but I took a lot of notes and so that's what I came up with. I think, at the moment, we do need to vote for this amendment. The committee amendments, I don't know if I will vote for, I'm not sure I'm going to vote for LR 1 at all at this stage of the game. But I think that nothing is hurt, at least, by our being here and now at least we're talking. Last week was getting very frustrating. But here we are discussing the whole problem so the taxpayers, and remember, people pay...

SPEAKER BAACK: One minute.

SENATOR CROSBY: ...taxes. Businesses don't pay taxes, people pay taxes. Everything we do, every tax we add on goes back to the consumer. So, thank you.

SPEAKER BAACK: Thank you, Senator Crosby. The next speaker is Senator Withem.

SENATOR WITHEM: Mr. Speaker and members, just...I was also getting a Page here at the moment. I'm waving her off and then I will go ahead and make my remarks here. Two or three points I would like to make. First of all, I'm going to support Senator Beutler's amendment. I think what he is bringing to us is a logical conclusion. A couple of points being made here, I would like to respond to, first of all, Senator Lamb talking about the degree of difficulty in determining what is inventory and what is not inventory. As I understand it, not being in the business of administering tax laws, but as I understand it, there is a fairly simple rule in determination of whether something is inventory held for resale or whether it's income producing business property and that's what they call the rule of first use. And, by way of explanation, the rental companies are a good example of this. Rental companies have inventories. Rental companies have lawn mowers, they have chairs, they have furniture, they have lots of other things that they rent out. The purpose of them holding those is not to sell them and make a