

not declare it if business equipment and so on is included? Will you answer that question? I just don't know what you're getting at with this amendment, I really don't.

SENATOR SCHMIT: I just think, Senator Crosby, that I...and I own a lot of art work myself and I like it, I enjoy it, and I encourage people to participate in that. But I believe that if I pay \$10,000 for a piece of art work, then I ought to be willing to pay the personal tax on it if I have to pay the tax on my business equipment in my office. That's all I'm saying. It should not be considered art work, worth millions of dollars which we know exists in Nebraska, should not be classified as household goods. I think that stretches the definition beyond imagination.

SENATOR CROSBY: Okay, so if I bring a painting down to my office because I like to look at it and it's worth quite a lot, what am I going to do with that? Am I considered a business or what...how...would you think that would be taxable?

SENATOR SCHMIT: Well, Senator Hall told me that based upon where it was located might determine...is that right, Senator Hall?

SENATOR CROSBY: Okay, Senator Hall, you're on again.

SENATOR SCHMIT: Okay, he says he has his own light on.

SENATOR HALL: Well, yeah, I...

SENATOR SCHMIT: Go ahead.

SENATOR CROSBY: Okay. All right, thank you. I really do think you're getting into an area here that I...I just would shudder to think what the assessors would have to try to do with it. And I can see your point as far as business equipment. Art work in offices mostly is part of the interior design and so I suppose there are other things that would be included with that that are part of the interior design. And, depending on the art work, I don't think there...I don't know of any Van Goghs in Lincoln but I know in the museums in the State of Nebraska we do have some very valuable art work. So I would assume...and, Senator Schmit, I hope you're listening, I would assume that all those nonprofit museums and so on who have valuable art work are exempt from all of this. The reason I asked that question is