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and go into Section 81-1560.01. There again that retailer is imposed another fee, which is in the same area as the \$25 fee, on all products sold, such as pet food, groceries, paper towels, anything that would be sold in a convenience store or in a grocery store. That fee is \$175 per \$1 million in sales. Now, you may ask Senator Baker about this, you know, and a million dollars in sales this day and age really isn't that...that great of an amount, so there you're talking another \$175 fee there. And now we're going to have...still keep the \$25 fee per location, so that means if I have two or three grocery stores, another \$25, another area where you're going to have to pay the \$175. Senator Baker probably has two or three different areas--another \$25. And it was my...my opinion here a few years ago when...when we came in with the \$175 per million that this was a double whammy and I asked at that time to have the \$25 removed. Well, didn't happen. Thirty thousand dollars isn't very much gross and I...Senator Schimek, if you could answer a question for me, I'd like to ask you a question.

SPEAKER KRISTENSEN: Senator Schimek, would you respond?

SENATOR SCHIMEK: Yes.

SENATOR JANSSEN: All right. What, Senator Schimek, what is your opinion on what a location is? Is that if you have a store on First Street and you have one on Second Street, that's just another location, right?

SENATOR SCHIMEK: It depends on whether you have separate certificates from the Department of Revenue, as I understand it, Senator Janssen. So, just because you have several buildings, doesn't necessarily mean that's a separate location.

SENATOR JANSSEN: Okay, so if I have...if I have a concentration of departments within an area and one of them is a, let's say I'm selling mattresses at one, all right, and I'm selling food at another, and I'm selling wash machines at another area, I'm selling couches at another area. Are those different locations then? Are those different businesses?

SENATOR SCHIMEK: I don't believe so, Senator Janssen, but I will double check the accuracy of my answer...