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folks, are using 100 percent declining balance, half-year election and so on, MACRS, ACRS, and so on, and straight line depreciation. That would not be allowed to be added back on to their adjusted gross income under this bill. It started out as being something for mostly what were farmers and as it, the bill, was heard, it picked up support from anyone, of course, who is a small businessperson, whether it be an attorney or whomever has depreciable property--computers, desk and so on. So it affects an awfully lot of people. As I said, it is an option that the judges have now, but they have not been exercising this option, so this would...a few of them have and that also poses a problem. There's no uniformity in the way it's figured, so this would provide uniformity. And I think it made out of committee with no opposing votes and I would ask for the advancement of 612. Thank you.

SENATOR SCHIMEK: Thank you, Senator Baker. Senator Kristensen next to speak.

SPEAKER KRISTENSEN: Thank you, Madam President, members of the Legislature. Senator Baker, I appreciate your opening and your explanation of the bill. I would have visited yester...or last week when we talked about child support and I want to take the opportunity to...today and visit about what I believe to be a very slippery slope and why bills like this, I think, are something that we should take a pause and look at before we just pass it on as being something that's good to do. First of all, in terms of being an option, let me explain how child support works. When you go in and custody has been determined, Nebraska has a system called child support guidelines. We passed by statute, I believe sometime in probably early to mid-eighties, a law that allowed the courts to create a commission. Actually, it was generated from the feds and the feds said, look, so there will be more uniformity of child support out there, we're going to give some incentive monies and we're going to do things if you establish guidelines and commissions to make a fairer order of child support. In the good old days, what happened was the judge would come in, you'd make your pitch and she would say, okay, this is your child support. The very next case could come in and the judge, she'd probably say, well, it's something different, based on circumstances, and there was no uniformity. So guidelines were created. They're not an option, and I have