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asset. So we can go out and say it's a farming issue. Yes, it is. It's probably more prevalent in western Nebraska than it is in eastern Nebraska, but it's also an issue with anyone who's self-employed. And, back to the 179 situation, I think we need to re-explain that. This Section 179 is property that can be expensed out. It's depreciable property that you can take off, up to \$18,500 off of your adjusted gross income as listed as an expense and this would...bill requires the courts to add that back on. So it's not an unfair playing...an unbalanced playing field at all. When you recover those business costs over depreciation, you should be able to take those off as an expense through depreciation. And I would urge your support for 612. Thank you.

SENATOR SCHIMEK: Thank you, Senator. Senator Bromm, you're the next speaker, followed by Senator Wehrbein, and Senator Brown.

SENATOR BROMM: Thank you, Madam President, and I rise to say that I agree with the substance of Senator Baker's proposal, but I have concerns about putting it in statute in this fashion. I think the better alternative, in my view, is to support Senator Crosby's bill, (LB) 407, which went across on General File, which sets up a little bit more of a responsive commission to deal with child support guidelines. We have been frustrated, and I think one way or another this bill comes out of that frustration, with the inability of the Supreme Court to deal with changes in the guidelines that need to be made. Just the lack of doing so has driven people to try to change the process and to change the process to the extreme of coming to the floor of the Legislature with a specific component of the guidelines that maybe Senator Baker very well may be right that this is a legitimate change that should be made. But I fear that if we do this it will be only the tip of the iceberg in terms of things that we'll be asked to change and do in terms of "micromanaging" the child support guideline process. If we can't put some people in charge of that who are able to be responsive and have hearings and listen to the arguments of people, like Senator Baker's talking about, that have a need to have depreciation, it's the only way they can pay for their business equipment or their farm equipment, I understand that. I understand that completely, and I think he's right. But I...I can't...I can't bring myself to do it by putting this component into the law.