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LB 612

also does some farming, not a big-time farmer, 80 acres, just goes out and farms 80 acres. And, you know, that's not a farmer at all by almost everybody's definition, but it's self-employed. He's a farmer. He's a truck driver. His kids all of a sudden are moved off to another state by his wife and for whatever reason--she...it's the only job she could get; she fell in love with somebody from out of state. Lots of different reasons could pertain, of course. So at that point in time the fellow is feeling pretty distraught about that, as most fellows would when their kids are taken further away and they will see them less often, and one can debate the equities and inequities of that, but let's say that this person at that point in time decides, I really don't want to pay this child support anymore; I'm mad at her for moving off. So then he says, well, how can I avoid this? So then he says, well, maybe if I had 120 acres of land instead of 80 and could use that depreciation, even though I'm making the same amount of money as a truck driver, I'm getting this greater depreciation for the farm loss that's offsetting more of my income so I can come back and argue now my child support should be less. Now, it would be true in that situation that his income, for tax purposes, is less, but ought a person be able to avoid a portion of their otherwise, what we would all agree, are appropriate child support payments by indulging or by engaging that process. And I recognize that somebody dealing with a large farm operation, maybe if they're only a farmer, that situation may be a little bit differently...maybe a little bit different, but, still, 612, as it seems to be drafted now, would...would cut into both situations, and somehow it doesn't seem right to me that a person ought to be able to use the mechanism, a tax law mechanism, for purposes of decreasing or avoiding child support in situations where I think most of us would agree it shouldn't pertain. And I guess I would ask you, first of all, do you really think your bill should pertain to the example that I gave you? Is there some way of making some distinctions here? Because somehow it just doesn't all fit together in my mind right. And now I've left you with probably only a minute or 30 seconds, but I would invite you to use the rest of my time and whatever time you have to respond.

PRESIDENT MAURSTAD: Thank you, Senator Beutler. Senator Baker.