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and the court would say to me, no, you didn't, you didn't have to put it aside. Well, then, why shouldn't they say to whoever's investing in land, you didn't have to make that investment, you didn't have to set it aside? How are those situations different?

SENATOR BAKER: Well, Senator Beutler, that investment you're making in the stock market, of course, would have to be tax paid. It's money you have. Even if you went out, I would assume you...you said you're borrowing it, though, but you still have to pay it back somehow or other. There is no depreciation, of course, involved in that investment. In the case of a farm, we're going out and borrowing the money and have to...and, say, borrow the money to buy the equipment. You, of course, can't depreciate farmland, but go out and borrow the money to buy the equipment, you have to make some money in order to pay that off. And we're trying to recognize that that fact that you go out and buy depreciable equipment and pay it off is an expense in order to make money. There just isn't any getting around it. If you're going to, somebody has to pay that bill, and we're not allowing any depreciation to be recognized as an expense in that case and it, in fact, is. That's a big...you can get in a real discussion about taxes here with investments, you know, intangibles as opposed to tangibles here and I don't propose to do that, but, in the case of a farm, that person has to pay that investment off and the way they do that has been recognized by the Internal Revenue Service and the state of Nebraska for umpteen years, that depreciation is a legitimate expense, of course, and I don't think that's going to change. And we're trying to get some equity into this formula. There's apparently courts that recognize that and some that don't, so hopefully I've answered your question. And I'm not going to oppose the amendment. I support the amendment and would like to go ahead and advance the bill. Not sure, I must be on Senator Beutler's time.

PRESIDENT MAURSTAD: Yes, you are.

SENATOR BAKER: Thank you.

PRESIDENT MAURSTAD: Senator Beutler, would you like to continue? One minute.