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takes two years of income tax returns and so on. There are a whole bunch of safeguards in this child support guideline document. The reason I don't buy this "slippery slope, here we go, we've started a precedent" theory is I don't believe there's ever been an attempt to modify any other part of the child support guidelines in this manner because there was no need. If there had been, we would have addressed it in this bill, but this is a particular area of the child support guidelines that discriminate against self-employed people. So, I was going to start through "Tax 101" here and I'm still going to do it because this sheet that was handed out last time this was on the floor has things just absolutely turned 180 degrees from what they are by a Mr. Craig Moore, whom I don't know, I've never talked to. But I need to point out that this bill does require that Section 179 depreciation is added back in to adjusted gross income. It cannot be deducted, Section 179, and that is a section of the code, IRS Code, that allows you to deduct, as an expense, \$18,500 of capital purchases in the year that they're made. And this bill requires them to add that back in. That is not recognized as a deduction, so you have to add that back in. From what I can tell from this, they're claiming that that's not the case, but I think he's got it exactly backwards. Let me start over again from last time we were discussing this. If I go out and buy a \$100,000 tractor, first place, land is not depreciable. That does not enter into the equation whatsoever. When you go out and buy real estate you cannot depreciate land. But when you go buy that land you have to, obviously, pay for it, and, in order to pay for it, you have to have equipment. If we're talking about farm real estate,...

SENATOR CROSBY: One minute.

SENATOR BAKER: ...you have to have equipment to go out and buy or to go farm this land. So you have to go out and buy a tractor, maybe not a combine, but you buy a tractor and some equipment. When I go out and pay \$100,000 for a tractor, I cannot deduct that off my income tax as a direct expense. I cannot do that the way the child support guidelines are now. You can't do that with the IRS, the State Revenue Department, no one. You cannot deduct that \$100,000 purchase off of your gross income. How do you recover the expense of that \$100,000 tractor? You do that through depreciation, over a period of