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time and, in the case of a tractor, it's a seven-year time period that's set up by the Internal Revenue Code. The first year, you get \$15,000 deduction. That goes toward that \$100,000 purchase and, of course, over the period of seven years you recover the entire cost of that tractor, assuming you keep it that long. People don't rush out to buy \$100,000 tractors in order to dodge...

SENATOR CROSBY: Time.

SENATOR BAKER: ...child support. Thank you.

SENATOR CROSBY: Thank you, Senator Baker. Senator Baker, your light is next. You may continue.

SENATOR BAKER: Thank you. We had the comment people would run out and buy these small acreages and use this as a dodge for child support payments. I don't think that that would last very long. I think that there are safeguards built into the child support guidelines that address that. I know there are, I can read them. Earning capacity is not limited, and so on. Somebody that does that's going to get caught. I'm not sure whose sacred ground I'm treading on here. I'm trying to figure this out. Senator Coordsen was scratching his head there too. But the slippery slope business, I just don't buy that. We...we have addressed a specific need here. Senator Bromm said he had addressed it with them three, four years ago; no action. We've been told that LB 407 will address this; Senator Crosby, your bill. I believe that there's been amendments filed to that bill that basically take the teeth out of it and it ends up saying that the court may consider these recommendations. We do not have any guarantees that they'll right a wrong here where people are being actually discriminated against. I think that...and I don't know from personal experience. I have no personal involvement with a divorce case, none of my children or sisters or anyone. But apparently some judges feel so badly about this discrimination that they are allowing some depreciation to be recognized in expense in some child support payment. I don't know that for a fact. I've been told that by people who are involved with it. But this would provide a uniform playing field for those people who do...are self-employed who have depreciation. There is an alternative to this. If this bill