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would not pass, a good many of these people, and I know some of them that testified for the bill when we heard it in committee, stated that they were renting equipment to get around this. Equipment rentals are considered an expense when you go do your tax work. So what we're doing is we're making people play games with these and I don't see how in the world the court could ever not recognize rental payments as an expense, so we need this bill to level the playing field to get some uniformity into it. I do have a question, if some of the people who are opposing this bill could answer it, and that is just who exactly sets these guidelines. I've been told by people out in the western end of the state that the child support guidelines were developed by an economist at the University of Colorado. I find that very hard to believe and I don't know that for a fact, but I think the courts will take credit for them but in actuality I don't know who it is. I've been told by a couple different people, attorneys, that that's who set these guidelines up, was an economist, University of Colorado, which seems to be a little fishy to me. Back to the (LB) 407 issue, we have a specific problem here and we can address it, and I generally don't support studies, as you will find out. If there's an obvious need here, which I feel there is, we have a discriminatory clause in this child support guideline, there's an obvious need and this bill is the obvious solution. Back to Senator Bromm's statement, he's continually, and he's not the only one, says we've tried to get these things changed, we've tried to get them changed and now we're relying on (LB) 407 to do it. I don't buy that. (LB) 407 is not a done deal. It doesn't require the courts to do any of this. It makes some recommendations and so on, and this bill, in effect, rights the wrong. We don't have to wait for a study. We don't have to do so and so and et cetera. So, with that, I'd encourage defeat of the bracket motion and go ahead and advance the bill. Thank you.

**SENATOR CROSBY:** Thank you, Senator Baker. Continuing discussion on the bracket motion, Senator Bromm, followed by Chambers, Don Pederson, Matzke, and Beutler. Senator Bromm.

**SENATOR BROMM:** Thank you, Senator Crosby. When I spoke before, I mentioned that I had the child support guidelines in my file and I've located them and I would like to share them with anyone who hasn't seen them. There's about...there's about 13 pages in