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SENATOR WEHRBEIN: ...of those two and it would have nothing to do with tax per se except it would be a share of their taxes due but it wouldn't come out...it wouldn't be...it wouldn't...I'm not quite clear on that point.

SENATOR WICKERSHAM: Okay, it isn't related to either party's taxes in any way. It's simply you get the money.

SENATOR WEHRBEIN: Okay, thank you. I'm going to oppose Senator Wickersham's in its entirety, and I guess it's an up or down with me at this point. There is some value in having it appropriated and a cash fund, and I wouldn't criticize that aspect, but I really don't like the direct payment back to the local producer issue. I think it leaves room for...I think it complicates a fairly simple process that we could do by simply giving a tax credit. Now there's two things here at play, and I know there's difference of opinion as to whether the lessor or I'll say the retiring farmer versus the young farmer, I'll use those terms. The dilemma as I see in agriculture is access to capital, and many would say, why aren't you doing something for the young farmer, but by and large, not completely, but by and large, the young farmer doesn't need any more tax credits because he doesn't have any income to pay his taxes anyway, to pay taxes on. The problem we have is retiring farmers with capital, many times plenty of capital, want to do a good turn to someone starting up but have no incentive to do so. So that's what this bill is about, to "incent" an older farmer to do it. Certainly, he's taking on risk. Certainly, it's much simpler to sell out for a reasonable cash price, livestock, land and machinery, where...and as I said earlier, he'll worry about getting...getting those income from those assets, if he was to rent it versus selling it when he knows he'll probably get the money. But I think this is a better approach to "incent" and I...I recognize Senator Wickersham's but I believe this is a better way to get young operators started and keep those capital assets together. Now, remember, I do notice one thing, he talked about the definition of a farm. The reason it is as low as ten acres, in my opinion, it would be that you can have a ten-acre hog farm. It is not uncommon to have a farrowing unit out there, and I'll admit 250 to 500 sow unit is not very attractive right at this point, and may never be again, but there may be some that would have one like that on a small plot,