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revenue for the state, helps generate revenue for the state, be it sales tax, income tax or otherwise, I just have a hard time excluding them, because it really does exclude a segment that I think is important to rural Nebraska. So I'm hashing over the facets of this amendment, looking to make up my mind. Thank you, Mr. President.

**PRESIDENT MAURSTAD:** Thank you, Senator Smith. Senator Janssen, on the Chambers amendment.

**SENATOR JANSSEN:** Thank you, Mr. President, members of the Legislature. Senator Chambers' amendment would include retail sales. I was wondering how about wholesale, wholesale sales and services? Senator Matzke, I'd like to carry on a little bit of dialogue with you here on that.

**PRESIDENT MAURSTAD:** Senator Matzke.

**SENATOR MATZKE:** Yes.

**SENATOR JANSSEN:** Senator Matzke, say I was going to open up a small business with...I was going to make a food product that was very unique, no one else had, and I was going to hire probably 10 or 15 people to manufacture these products, but I also would have a retail section along with that. Could I qualify that business the way the committee amendments are right now, if I did both wholesale and retail out of that business?

**SENATOR MATZKE:** As long as you didn't sell more than 20 percent to the ultimate consumer, as long as you meet the 80 percent criteria for wholesale you would qualify, the wholesale business would qualify.

**SENATOR JANSSEN:** So, even though, say this thing grew to the point where I was selling more retail than I had expected, then I couldn't qualify. I would have to...I would have to give back the money that I acquired to, you know, the incentive that I started out with. You know, I can see, I don't necessarily support Senator Chambers' amendment, but I could see where there could be cases where this could happen. You could have...say you started out a new edible product in a small processing plant, let's say, and this thing grew and grew and grew to the