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SENATOR LANDIS: These are suggestions for the purpose of making this provision easier to administer. These ideas come from the Department of Revenue, in essence. And the first is a new section to assure that insemination services would be exempt. For those of you who are afraid that we would be taxing insemination services, this amendment will make clear that that's off limits. It'd be consistent with the sales tax exemption that we have for semen which is one of the cornerstones of public policy in Nebraska in the tax area. The sales tax base expansion to animal services is also narrowed to animals that are not usually produced for human consumption. Now, animals that are produced for human consumption is a term of art because there are people who will eat practically anything, but we're talking about the ones we would normally not eat except for Senator Stuthman, whom we are not sure what his diet is personally. In other words, the normal list would be cows, pigs and chickens which would be exempt, while horses, if you were to raise those for food purposes, I am sorry, it doesn't extend to that one because that's the one that's not normally raised for food consumption. By the way, in France, apparently, they eat a rather good deal of horse. Exempt, while horse and pet services would be taxable. The term "specialty" is struck to clarify that what is taxed is all services that are not veterinary services. So you got a livestock for human consumption, it's exempt. Veterinary service is exempt. You have a horse or a pet, except for veterinary services it is taxed. New section is added to provide the addition of construction labor to the base. Anyone with an existing contract will be eligible for a refund for any additional sales taxes that might be assessed effective after the contract is signed; to make sure that if you're in the middle of a building and you began the building before this tax went into effect, you'll be able to finish the building without any exemptions or without these...without paying more taxes. With regard to construction services, the Department of Revenue has asked that a 50 percent assumption be placed in the statute with regard to construction labor. In other words, contractors would not be required to separate labor from materials for purposes of assessing sales tax on the labor; 50 percent of the total contract price would be assumed to be labor and the sales tax