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construction and trade services for repair and remodeling, please. This category includes repair and remodeling services for improvements to real property. In order to remain competitive, we have excluded new construction as all other states do. We have also refined the exceptions to the tax so as to exclude projects that amount to new construction, such as additions, completion of unfinished construction, replacement of structures destroyed by disaster, and a complete rehabilitation of an existing structure. We have also exempted construction services for facilities for generation and transmission of electricity to recognize the importance of our public power industry which is not generally exempt from sales tax but does some very significant, we will call them, one-time projects in which this exemption would be a very meaningful number. In addition, the amendment would add sales tax to animal services other than veterinary services and agricultural animals, to recreational vehicle...

SENATOR CUDABACK: One minute.

SENATOR BRASHEAR: ...parks, to detective services, and the newspaper advertising supplements. With that, let me, having concluded that prepared explanation, let me point out something else that I'd like the body to have in focus as we deal with the rate. Once again, we will have three rounds as we prepare to participate as a coequal branch of government in putting together our total package after we've been informed by the Appropriations Committee. If you look at the yellow handout with regards to sales tax rates, there are increments between 5 and 5.3 which keep us competitive. So in continuing my theme of why we want to have all of these issues advanced to Select File, in my opinion, and continued as a part of the process, every one-tenth of a point in sales tax is \$40 million for the biennium. So that if you...

SENATOR CUDABACK: Time.

SENATOR BRASHEAR: ...look at remaining competitive, there are possibilities. Thank you.

SENATOR CUDABACK: Thank you, Senator Brashear. Senator