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electricity. So I guess I'm wrong at present, but I'm going to be right if we look at the whole record.

SENATOR LOUDEN: Okay.

SENATOR BRASHEAR: And if it's adopted.

SENATOR LOUDEN: Okay, thank you. Then some of our power systems and that sort of thing, whether they be co-ops or like Tri-State and them, they would be exempt from paying any sales tax on any construction. Now that's my understanding then.

SENATOR BRASHEAR: What's proposed in the amendment when we get to it, yes.

SENATOR LOUDEN: Okay, thank you. What about, then, the construction then really works down to just construction on buildings, is that what we're talking about in these amendments then? Some of the other utility construction would be exempt on...straight on through?

SENATOR BRASHEAR: The first or original construction of a structure. Structure is the technical term of art and that's a defined term in tax code and law. So it's a structure. You can use buildings if you want to. I'm using structure because that's what tax regulations use.

SENATOR LOUDEN: Okay, thank you, Senator. I suppose if we are very careful with this thing, we can have something that would take on. I agree with Senator Stuthman that as we put the sales tax on structures, we add it to our property tax, and it increases our property tax, and we also have to pay sales tax on it. I think some of these things should be exempt.

SENATOR CUDABACK: One minute.

SENATOR LOUDEN: The sales tax on a garage that probably costs 600 bucks is one thing, but when some of these ranches and farmsteads build some of these larger buildings and then the sales tax gets to be a real item. Thank you.