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SENATOR LANDIS: That you would have to get it appraised? That's not what...

SENATOR KREMER: Well, if you wanted to prove...

SENATOR LANDIS: I don't think so. In other words, you would have any mechanism by which the Department of Revenue would be satisfied...

SENATOR KREMER: Okay.

SENATOR LANDIS: ...available to you. And I don't think you get to imply that that requires an appraisal.

SENATOR KREMER: Okay. Assessed value...

SENATOR LANDIS: But...

SENATOR KREMER: ...would probably be simplest way to do it, I suppose then.

SENATOR LANDIS: But let me just say that an appraisal, in my estimation, would satisfy that.

SENATOR KREMER: Okay.

SENATOR LANDIS: That would be acceptable. But it's not limited to that, Senator Kremer, to the best of my knowledge.

SENATOR KREMER: Okay. Thank you very much, Senator Landis. The expansion last year, which was just really ended up being a few items, janitorial services, installation, caused so much concern. And I think the same thing maybe is going to happen with some of these other expansions, that if you hired an outside source to come in and do the repairs for you, you would be taxed, but if you were a big enough business that you had your own janitor, or they... somebody that did all your own installation, than that would be an employee, would not be taxed then. So it seems like it hurts, maybe, the smaller person that's going to have to contract with...