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You're not going to locate your custom combining business in the state of Nebraska. Therefore, personal property does hurt our implement dealers, because it takes away any incentive of buying combines or expensive equipment like that in the state of Nebraska. So you'll find that most custom operators do not have their machinery, their harvesting machinery, located in the state of Nebraska. They put it in Kansas or South Dakota. And that hurts economic activity in the state of Nebraska. This is going to take \$25.8 million off of ag revenue out of the property tax base. In 2002, farmers paid \$25.8 million worth of personal property taxes. I can tell you that I have farmers in my district, I have four counties that border Kansas, that have land in Kansas and land in Nebraska. Guess where they put their machinery? They put it in Kansas, and they tax it...and it doesn't get taxed. What a big surprise, Senator Janssen. I know that we've all talked about disincentives for young farmers. Senator Vrtiska brought it up. Let's just say you're a farmer who decided to retire, and your machinery is seven years old. It's been depreciated out. Guess what? You don't pay taxes anymore. But you decide to sell it to your son. All of a sudden, he gets to pay taxes on it for another seven years. It's a terrible disincentive for young farmers to get started. Any time you try to buy machinery as a young farmer, and then you get to pay the taxes on top of it, it's a terrible disincentive. Keep in mind, Colorado, Wyoming, South Dakota, Iowa, Missouri, and Kansas do not tax ag personal property. I think this levels the playing field for rural Nebraska. And I know there's going to be people that have a problem with this. I guess I'd be mildly surprised if it became a part of the package this year. But it's an issue that I need to raise. It's an issue that deserves discussion. Are we going to continue to burden the farmers of the state of Nebraska with a personal property tax on their machinery? Every time they upgrade their machinery they get to pay more taxes? Every time they put a...if you put a meter on your irrigation well, Senator Beutler, you get to pay personal property on it...taxes on it. It just...it is almost an insane tax. It is the worst tax that farmers pay. And, yes, this amendment benefits me, but I think it benefits the whole ag sector in the state of Nebraska. And I try not to talk about legislation that benefits my family farm. I try to talk about it as it affects the whole ag community in