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defense of taxes on...to the agriculture community. I passed out a pink sheet which has to do with property tax, which does not have anything to do with the bill that we're on right now, but it's a copy of a handout that Senator Brashear had last year, and he handed it out this year again but it was only the bottom two categories there. The top category is agriculture property tax burden as percent of the farm income. You can see quite often it's 30 percent. What I'd like to talk about is how we are constantly being taxed along the production line. I have no problem with paying taxes on repairing my air conditioner, my car, something like that, but when you look at the taxes on machinery and property tax and the products we grow and everything else, there's nothing left. There was an article in the Lincoln Journal about a month ago of ten young farmers in Hamilton County and northern Clay County that were quitting farming this year. Many of these young farmers do not have the money to buy new equipment. They'll buy used equipment which takes a lot more repairs than what the used...or the new equipment would. It's getting to a place where...and I put it on...tried to get red. It's pink, because it's probably just close because it's...that's what's causing the red ink many times is the taxes that we have to pay. Senator Schrock mentioned a few weeks ago if you put in an irrigation center pivot, you pay tax on that irrigation equipment. Your land value goes up significantly, you pay more property tax. You raise a bigger crop, you pay more tax. We should have tax increment financing on some irrigation equipment or something too because it's money you wouldn't have had if you hadn't of done the improvements. I'm going to be...vote in opposition to this bill unless the part that's...has to do with repairs on the machinery for agriculture is taken out. Senator Brashear recognized this problem and took it out on LB 559 (sic--LB 759), and it could very easily be taken out here. I've got an amendment drafted up, if it seems appropriate, that I'll submit. Senator Landis did mention that you could capitalize these repairs, and I can only imagine what a depreciation schedule would look like if every time you repaired a machine that you had to depreciate it and add it to it. I knew this was coming up so I just went back last month and looked at...it was springtime and we did some repairs on several machines that were significant but not enough that you would increase the value to