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where you would capitalize it, and if sales tax would have been on the labor, it would have cost me \$300 this last month. That's in one month. And the increase that we had on income tax, if you made \$50,000 a year, was about \$45. So you can see it would probably take...it would take about eight years of income tax increase to make up that difference for what it cost me just on the repair parts on the labor if I did that. The cost is almost similar if you expense it and put it on a depreciation schedule property tax or sales tax, but just the simplicity of it, we put it on sales tax most of the time. Sales tax comes to the state. We'd probably be better off to capitalize it and put it on depreciation schedule because that would just...that would go locally. We'd not get it to the state. It becomes significant when you have large items that are repaired, and we just can't stand any more.

SENATOR CUDABACK: One minute.

SENATOR KREMER: I will not support this bill, unless we have a change in the one area. Thank you very much.

SENATOR CUDABACK: Thank you, Senator Kremer. Senator Redfield, followed by Senator Janssen and seven others.

SENATOR REDFIELD: Thank you, Mr. President. Members of the body, I have often looked at our tax code and looked to provide some kind of rationale for the policy that we have. Last year, I will take responsibility for creating the confusion that now exists because I fought long and hard in Revenue Committee to exempt the repair labor portion, and the rationale for that was because of the population that is hurt by that. Senator Kremer talks about the property tax burden on the ag community and he's absolutely right. Of course, the value of that property is considerably greater than what a residential property might be, and so if you survive a lifetime and can sell it off, you may actually have something to retire on and live on, which the residential owner probably doesn't. But you can't eat property. You have a limited number of dollars that you can spend. The person who drives a new vehicle or a lease vehicle doesn't face this problem, because generally you have a contract for service. It's covered. The person who is hurt is the person who is of