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lower income, who drives an older vehicle, an older piece of machinery, and needs a lot of repair. That's why I opposed it last year. I did vote to advance it in the committee because I thought we were going in the direction of broadening our sales tax and hopefully lowering the rate so that, in fact, the lower income person would have a benefit on the rate they pay on the goods and services that are now taxed. We don't need to do this bill. It is covered in LB 759 and we can debate it when we're doing Senator Brashear's bill, LB 759, and we can debate it in the context of whether we want to create a broader sales tax policy that has more fairness, more simplicity, and more rationality to it. I will admit that businesses have come to me and they have said it's a nightmare to administer it the way it is right now. What's installation? What's repair? They said either tax it all or don't tax any of it. But considering the fact that we are looking at hitting lower income people in this state with income tax rate increases, with property tax increases, with again another tax burden that hits them but not the higher income folks, I don't think I'm going to support it. I'm going to wait for the debate on LB 759, and then if we want to treat it in a rational manner where we're looking at all of it and we're lowering the rate and the sales tax burden on the lower income people, then I certainly could support it because it would be a good policy choice. But I am reluctant to just pick and choose, year by year, the victim du jour. Apparently it's repair, maybe construction, only part of construction. Next year maybe we'll get the rest. One at a time we pick them off. That doesn't seem like rational policy. I do think broadening the base is a good idea, but only if we can lower the overall burden on those without the income to finance it. Thank you, Senator.

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

SENATOR JANSSEN: Thank you, Senator Cudaback. Members of the Legislature, we have to remember that the repair and tax is deductible on those pieces of equipment that you are repairing, either that or if you enhance the value enough you can go back to depreciating those again. You know, Senator Beutler struck on something this morning about the Internet, what that has done