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LB 287

SENATOR JANSSEN: ...refrigeration work is I wish you guys would do something about that; you people in Lincoln need to make this either tax everything or don't tax any of it. He said, I spend hours in the evening trying to separate out what is taxable and what isn't taxable. But anyway, thank you for listening to me. I believe I am going to support this amendment for no other reason, to help my refrigeration man, Ardon, out and make life a little more livable for him so he doesn't have to spend so much time working on what is taxable and what is not taxable. If you repair that piece of equipment to more than what it's valued, which isn't hard to do, then you can put it back on your depreciation schedule. With that, thank you very much for listening to me.

SENATOR CUDABACK: Thank you, Senator Janssen. (Visitors introduced.) On with discussion of AM1710, offered by the Revenue Committee to LB 287. Senator Jensen, followed by Senator Jones and others.

SENATOR JENSEN: Thank you, Mr. Speaker. Members of the Legislature, I don't know about the rest of you, but I feel lucky today, but I do feel sorry for some of you. I feel lucky because I have a son who has a master's degree in tax accounting, I have a son-in-law who's a CPA, I have another son who's a banker and accountant. I don't know about the rest of you, but every time I go to buy anything, repair anything, improve anything, have services on anything, I'm going to take them along so they can figure out where we are, because I don't know how else you're going to do that. What a system we have. We passed LB 1085 last year and the people that are affected still don't know where they are. The person who puts on my chemicals, he doesn't know whether to charge a tax or not. It all depends on if it's an insecticide or pesticide or what it is. Now we have this bill here. And, by the way, I recognize I'm a contractor and, yes, I have equipment. I have a couple tractors, I have a Bobcat that, yes, they need repairs and when I get repairs they're expensive to buy and certainly I'm not adept to doing that myself so I have to pay for that. By the way, however, my rural friends, when I bought that Bobcat I paid sales tax on that. Now...and we were quick yesterday to pass an income tax because most of my rural friends don't pay an income