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facility and you wanted them to come to Nebraska and you looked at Senator Bromm's bill, assuming we pass that, you would say, why would I want to locate there? I'll go to South Dakota, I'll go to Iowa, I'll go to Kansas. I think that's one of the problems we have in the state. It's one of the problems that we have not been able to attract more livestock to this state, is because of our tax policy. I do have a little question about warranty work. If you buy a new piece of machinery, it's like an automobile. Let's say my combine breaks down and it's new. The dealer comes out and repairs it. The part is under warranty, so the part is replaced by the company. I assume there's no tax on that part then? And what about the labor? They bill that back to the company, not to me. Do they pay sales tax on that labor? But the labor is billed back to the company that...

SENATOR LANDIS: Right.

SENATOR SCHROCK: ...sold the machine.

SENATOR CUDABACK: Senator Landis.

SENATOR LANDIS: If money changes hands between you and the provider of the service for the parts or the labor, tax will be applied. If money doesn't change hands, there's not going to be a tax and there's not going to be a fee. So if you get work done under warranty and you don't have to pay for it, there isn't a tax.

SENATOR SCHROCK: What about the local dealership who bills, let's say, John Deere for the labor? And they do that.

SENATOR LANDIS: They may, but it's a...it could be a cost of doing business in wholesale and it's not...that is not taxed, to my knowledge.

SENATOR SCHROCK: Okay. That's interesting. Senator Janssen said that this is a tax deduction. Deductions aren't something that we need more of in the local rural economy and agriculture. We need more income, less expenses. And, Senator Janssen, you said something about farmers don't pay income taxes. I assume