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LB 287

SENATOR PREISTER: Yes, I will, Mr. President.

SENATOR JONES: What do you decide the definition of motor vehicle is? I mean, that's my first question is, I mean, can it be a semi, a truck, or a little car? Or what all does it include?

SENATOR PREISTER: I think there probably is a definition, although I can't say with specificity, in our statutes on what a motor vehicle is. That's why I used that terminology. But I can't tell you where that's located. It would...I could have limited it to just...

SENATOR JONES: Passenger...

SENATOR PREISTER: ...cars.

SENATOR JONES: Passenger cars, or something like that.

SENATOR PREISTER: Passenger cars would have probably been more specific. But I think motor vehicle includes trucks, it includes cars, it includes everything.

SENATOR JONES: Well, and my next question is, if...right now, the way the bill is drafted, if you go in and get a tire repaired, you have to pay a sales tax on the repairs of the labor. Now, what if you had your car repaired in there and you decided, well, I want them tires fixed too? Now, does that include that this time; the next time you go in and just get a tire repair it would be different? I guess that's my concern too.

SENATOR PREISTER: It says automobile, or it says motor vehicle. And the tire is a part of the motor vehicle, so I would assume that that would not...the service part would not be taxed. The parts would be taxed.

SENATOR JONES: But the repair on the labor would be taxed? The labor would be taxed? Under...

SENATOR PREISTER: Not with this exception.