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Grand Island does. Then you get past Holdrege, you have the big metropolitan areas of Loomis, and Alma, and Franklin, and Red Cloud. Now, you talk to those communities, that sales tax revenue is really important to those communities. And I say that jokingly, because it's...they just don't generate that kind of sales down there in those areas. So this is going to be an important part of this bill if it's going to move forward. If it doesn't, why, I think you'll see the ag community opposed to it. And to me, this is a doubling up of taxes that we're already paying. So I would encourage you to vote for the Kremer amendment.

SENATOR CUDABACK: Thank you, Senator Schrock. Senator Raikes.

SENATOR RAIKES: Thank you, Mr. President and members. I'm going to respond a little bit to the question, or the point made by Senator Stuthman about the depreciation schedule. As I am informed, there is a difference in the net book value, or length of depreciation that is dictated by federal law, not by state law. So that's something that is there, but not because of something we've done in state statute, but something that, as I understand it, is part of federal statute, in treating commercial construction equipment, for example, differently than agricultural equipment. I would tell you though that I suspect that the difference we now have in statute whereby there's both sales tax and personal property tax on construction equipment, to pick...for an example, as compared with just personal property tax on ag equipment, is a bigger difference than what the two additional years of depreciation, if that's the way it typically works out, would be. My concern is that this draws a bigger gulf between the way we treat, I will argue, similar equipment, similar types of equipment, even though it goes to a different use. It seems to me more consistent and in some sense fairer to treat them similarly with regard to tax on repair labor, even though I fully understand the arguments being made the other way. Senator Schrock mentioned other states. And I think that's always a worthwhile comparison. But we, I think, in this instance, not only have to compare what we're doing on ag equipment in this state versus other states, but what we're doing on ag equipment versus non-ag equipment in this state. And that's the comparison which I think puts us even further out