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LB 287

SENATOR LANDIS: ...to have it painted. That's painting. You might argue that the painting in the last circumstance is part of the repair. And let me reflect on that, I'm not sure.

SENATOR JENSEN: So somewhere...

SENATOR LANDIS: But...well, you may have a painting that is part of a repair because the car has been totaled. Let me tell you what clearly is meant to be taxed, and that is you take your car in to be painted at Maaco. And, you know, it's old and you want it to be newer, or you want a different color; car painting, in that case. However, I suppose the more specific covers the general, in which case car painting would probably be taxable, off the top of my head.

SENATOR JENSEN: Okay. Thank you. Again, I just want to point out the fact...and, Senator Landis, that's all I had...that we do have, again, a situation where there's room for a great deal of interpretation, and I have concern about that. If we're going to tax, let's tax everything. If we're going to pick and choose, somebody's ox is being gored, as I've heard said here on the floor many times. And, yes, the only fair tax is one that somebody else pays. But as far as I'm concerned, the fairest tax is where everybody is taxed, no exceptions, and everyone shares in that. And if that happens,...

SENATOR CUDABACK: One minute.

SENATOR JENSEN: ...of course, it would be a much smaller rate. And frankly, that's where I would like to go, is, let's tax everything; let's do it at a smaller rate. Everyone is on a fair, equitable basis, without this selecting items to tax and not to tax. And we don't tax those items where there's a large lobby. I've noticed that also. With that, I'll return the rest of my time back to the Chair.

SENATOR CUDABACK: Thank you, Senator Jensen. Senator Burling on the advancement of LB 287.

SENATOR BURLING: Thank you, Senator Cudaback, members of the