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body. I want to thank my colleagues for the amendments that we've put on this bill today. However, I still think that we have a discrepancy between different businesses in our state. And a large part of the state of Nebraska is sparsely populated areas, where only small businesses survive, hopefully. We have incentive tax credits for large businesses of certain sizes and certain employee numbers, telling them that we want them in our state. Small businesses in rural Nebraska that are there to provide services and jobs and goods for the people who live there can't qualify for some of those credits, and I think we need to pay a considerable amount of attention to them. Senator Bromm talked about tax policy, different tax policy. And I think any tax policy we come up with should be very, very business-oriented, because people live where businesses provide services and goods and jobs. And in rural Nebraska, that's the only game in town, is the small business, the small mom and pop stores. Some of these businesses that haven't been excluded from the bill today in our amendments pay a sales tax on the equipment. They pay a property tax as long as they own it and depreciate it. They pay a sales tax on the replacement parts if the equipment needs to be repaired. And now we're asking them to pay a sales tax on the labor to fix that equipment. And my main concern is, in some of these areas, the \$300 labor bill to replace a \$10 part. That is going to count up very fast for some of these small businesses. So I continue to oppose the bill, in spite of the amendments that have been put on it. I don't think this is the way to go. This is not the way to adopt tax policy, by picking on a few people one year at a time, and approach it from a different angle of sitting down and drawing up a tax plan that's business friendly and won't adversely affect the economy and economic development opportunities in all of the state, regardless of whether it's rural or urban. So thank you very much.

SENATOR CUDABACK: Thank you, Senator Burling. Senator Landis. Or I'm sorry, Senator Beutler, your light just came on.

SENATOR BEUTLER: Senator Cudaback, members of the Legislature, I have just been sitting off to the side listening for a long time this morning. And I would just throw out the comment that it all kind of follows an historic pattern. You know, one of