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that are contained in the amendment. And I see what you mean, and it comes down to whether or not a clean car is the final product or whether or not someone walks away with soap and/or water, and is the clean car that form of soap and wear and energy, you know, that they already pay tax on. So there's an interpretation there by the Department of Revenue that to me wasn't necessarily wrong but I'm wanting to clarify it and end up with a policy that's much better. And if I failed to share the fiscal impact, as best they can tell it would be \$900,000 a year, but that is a very rough estimate due to the lack of available numbers.

SENATOR RAIKES: Well, Senator, my concern would be less with the fiscal impact of this particular provision than sort of the conceptual framework and whether or not if you did something like this all of a sudden the floodgate would be opened and you would have all kinds of inputs to a service process claiming the same sort of a status, if you will. So I'll let you use the rest of the time I have. I will tell you, though, before I give it to you, that I'm very reluctant to support this because of that reason.

SENATOR SMITH: Thank you, Senator Raikes,...

SENATOR CUDABACK: Senator Smith.

SENATOR SMITH: ...and I understand where you're coming from, and I, as I stated earlier, I'm at a loss for other examples of, hey, this is common practice. And, obviously, with the advent of placing these "services" on the tax rolls last year, we embarked on a new journey in tax policy in Nebraska. And to me, when we embarked on that new journey, we didn't quite take everything into consideration like we could have and, in my opinion, we should have. And, you know, I try to look at, let's say, someone who weaves rugs.

SENATOR CUDABACK: One minute.

SENATOR SMITH: You know, do the inputs of yarn, are those taxed when they acquire the yarn? No, they are taxed, you know, only on the final product. They aren't taxed up front to the yarn