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neither can anybody else because we don't have any way of tracking car washes and their soap. So I would urge you to defeat the amendment. Thank you.

SENATOR CUDABACK: Thank you, Senator Brashear. Senator Smith.

SENATOR SMITH: Thank you, Mr. President and members. I will start this part by saying that I will pull the amendment here. But I believe the discussion is very important, and I will still disagree that soap is not an ingredient to a car wash. And I believe that soap is an ingredient to a car wash because you could fashion your product at the car wash in such a fashion to make soap more of an ingredient. And I would yield some time briefly to Senator Janssen, if he wants to respond.

SENATOR CUDABACK: Senator Janssen.

SENATOR JANSSEN: Thank you, Senator Cudaback, and thank you, Senator Smith. The...what's happening here is not a double taxation, Senator Smith. He is the collector of that tax. The consumer is going...is paying that tax. Whatever the rate is, if he pays that tax, the retailer, such as the car wash or myself is just the handler of that money and he does or she or the company does get 3 percent of that collection fee up to \$3,000, which we put in last year, and nothing over that. But it is the consumer who is paying the tax, the person who is...but the car wash pays a tax on the product, on the soap, let's say the soap. And there again, he sells that back as a cost in that transaction of the car wash. Then he collects that, the car wash collects the tax. Portion of the payment of that is tax and it...then he returns that to the state of Nebraska and recei...and retains a 3 percent collection fee on that tax. I just wanted to explain that to you. I got that from the Department of Revenue. So thank you for the time. I will give the rest back to you.

SENATOR SMITH: Thank you, Senator Janssen, and I'm quite familiar with the process. And I was maybe even more familiar with that when a car wash owner provided me with all of the bills for the month, and also that sales and use tax return, but I hope that we can avoid such policies in the future, at least