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that defined and I guess Senator Landis is going to define that later on, maybe in another amendment. But that is very much of a concern of mine, so I hope to get an answer and a clarification on that possibly later yet today. Thank you, Mr. President.

SENATOR LANDIS: Thank you, Senator Stuthman. Senator Louden, on the Landis amendment to the Revenue Committee amendments to LB 1017.

SENATOR LOUDEN: Thank you, Mr. President and members of the body. I'd like to ask Senator Landis some questions, if he would yield, please.

SENATOR CUDABACK: Senator Landis, would you yield to a question from Senator Louden?

SENATOR LANDIS: Yes.

SENATOR LOUDEN: We're having problems with some contractors, and my understanding is that when they do some contract work and then when they hand the bill to the person that actually that tax is due and payable. So they have to pay the state sales tax before they actually get the money from the people that they billed. Is that addressed in these amendments that you have so that they're...either the people that receive the work pay the taxes to the government themselves or...?

SENATOR LANDIS: LeRoy, we set the tax being due on progress payments.

SENATOR LOUDEN: Pardon?

SENATOR LANDIS: On progress payments. As the consumer pays a progress payment, that's when the tax is due and owing. So, in other words, what you're complaining about or that question--wait a second, I haven't been paid but I'm supposed to pay the taxes--the point at which the contractor pays is the point at which their...they have received progress payments.

SENATOR LOUDEN: When they receive payment?