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SENATOR WEHRBEIN: Well, not as it's defined because it doesn't...it says for (inaudible) livestock. It isn't for grain. This is a livestock incentive package. That's the intent, Senator Louden.

SENATOR LOUDEN: Oh, okay.

SENATOR WEHRBEIN: Buildings, facilities, or equipment for livestock housing, confinement.

SENATOR LOUDEN: In other words, this is primarily geared for a hog operation or veal calves or something like that?

SENATOR WEHRBEIN: It could be. Anything with livestock; could be sheep.

SENATOR LOUDEN: But it has to be something that's mostly confined.

SENATOR WEHRBEIN: Well, maybe semiconfined could be more accurate--confined or semiconfined.

SENATOR LOUDEN: And, but...well, yeah, but I... well, yes, it would have to be. If you're going to have a feeding operation, it pretty well would have to be confined or they won't get very fat, that's for sure. What I'm wondering is, how much money would they have to make then, because they get an income tax credit, don't they? They don't...they have to make some money in order to get that tax credit or...

SENATOR WEHRBEIN: It's a refundable tax credit.

SENATOR CUDABACK: One minute.

SENATOR LOUDEN: Right. And that's the only way they could receive any benefit out of it is by getting a refundable tax credit, and that would be just from the state of Nebraska taxes.

SENATOR WEHRBEIN: That's right.

SENATOR LOUDEN: Yeah. In other words, in order to get some of