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SENATOR BRASHEAR: ...instance, 16.2 percent would come from business services. Well, consider the definition of business services: advertising, credit reporting and collection, photocopying, commercial art and photography, building maintenance, equipment rental and leasing. Those are not things that necessarily you will run out and have to incur. We go down to engineering, accounting, research, management related services, 13.7 percent. Then intrastate motor freight trucking and courier services, not every Nebraska citizen would incur that expense, nor special trade contractors. So in those...in that listing, you have nearly half of the major categories to which this tax would be added and from which new revenues would be derived. Compare that, please, since this immediately became what I call the barbershop issue...

SENATOR WEHRBEIN: Time.

SENATOR BRASHEAR: ...immediately became the barber...

SENATOR WEHRBEIN: Thank you, Senator Brashear. Senator Engel.

SENATOR ENGEL: Mr. Chairman, members of the body, I, too, recommend pulling this...this bill up for discussion. To me, the arena issue is secondary, but across the state, and especially in my district, everyone I talk to, everyone feels that our tax system is really not fair. Everyone has their own idea of what is fair, what isn't fair. Of course, the only fair tax is what someone else pays. But I do believe that this issue that Senator Brashear is bringing up is very interesting. I think it should be discussed. I think it gives people different options out there and let everybody listen to what all the options are. And then, perhaps, through this discussion, we can figure out, maybe, a better system than we have in the state of Nebraska. I'm surprised with Senator Chambers not...voicing his opposition because I noticed that Senator Brashear did vote yes on his amendment this morning. And as from his record yesterday, I thought that would help, but, evidently, it hasn't, but maybe he will have a change of heart. But with that, I would like to yield the rest of my time to Senator Brashear.

SENATOR WEHRBEIN: Thank you, Senator Engel. Senator Brashear,