

if I do it versus whether or not a contractor does it?

SENATOR MARESH: I think a lot of the improvements aren't found. People don't report them now. Do you think this will cause people to report them if this becomes law?

SENATOR SIMON: I think it would also help. I think you could make a case that there will be some additional revenue because people will start reporting the improvements that they have done. I guess the point in answer to your question is that those improvements are going to be done, and I'm not sure to be honest with you, and I'll... maybe Senator Kahle knows, even though we're disagreeing on the bill, maybe he can respond. I don't know, and I don't actually think, but if I paint my house and make improvements versus having a contractor do it, I think essentially those improvements are treated the same. In other words, whether I paid two thousand dollars to do it myself or eight thousand dollars to have a contractor do it, it's considered X number of dollars of improvements.

SENATOR MARESH: I think if a person does it himself, or herself, now the value isn't as high as if you have it done by a contractor. They want to see the amount you spent on that house. They want to look at your records...how much the labor cost and all that. If you do it yourself, that doesn't enter into the valuation I don't think.

SENATOR SIMON: If that, well anything to make an improvement always is, but if you just paint it would not, but so then it would not be affected by the bill. There would not be an exemption on the bill.

SENATOR MARESH: Another question. Would a new irrigation well be improvement to a farm? Would that be exempted too?

SENATOR SIMON: No we're talking about just structures, so that irrigation well would not be included.

SENATOR MARESH: Well that would...it's pretty broad. It says improvement to the value or something like that.

SENATOR SIMON: Well if I can try and clarify something, and there's been some confusion, and I was going to speak one more time on the bill...this merely allows people of Nebraska to vote on this and the period of up to five years is stated in that. I wanted the bill to be more technical. The bill drafter told me to not do that on a constitutional amendment. Nothing could happen until after