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take advantage of that advanced depreciation are going to be penalized terribly under this bill, because all of that, they've got rapid depreciation, normally they'd take over a large number of years, has now been compacted into a few number of years. They are going to be the ones that will suffer under the \$100,000 limit, because they've compacted and taken care of that advantage. This penalizes them a lot. And it is that penalty, through the motor vehicles and the motor carriers, along with Senator Withem's in the real estate area that I think is particularly devastating at this point, and I don't think...if we're going to raise sales and income taxes let's do it. But the system of doing this through a depreciation...

PRESIDENT MOUL: Time.

SENATOR KRISTENSEN: ...add-back is bad policy, in my opinion. Thank you.

PRESIDENT MOUL: Thank you, Senator Kristensen. Before we proceed with debate, I would like to recognize and introduce to you special guests of Senator Kristensen who are seated under the north balcony. They are Sheila Stubbs and her son, Ryan Minert, of Franklin, Nebraska. Would you please rise and be recognized. Welcome to the Chamber. Thank you. I will now recognize Senator Moore, followed by Senator Nelson. Senator Moore.

SENATOR MOORE: Madam President, members, this amendment is, I don't know, I guess I'll ask the introducer, how much is this amendment worth, Senator Kristensen?

SENATOR KRISTENSEN: Off of the sheet? I don't have the sheet right in front of me, Senator Moore. I was dealing with policy and not numbers at the moment. Let me find that sheet and I'll be back with you.

SENATOR MOORE: I'll help you. It's probably a \$30 million amendment is what we're talking about here, because you...

SENATOR KRISTENSEN: I would...I would not disagree if you're reading off the sheet, yeah.

SENATOR MOORE: I'm not looking at the sheet, because we never had separated personal and real. But that's what my estimates are given me at least, about \$30 million is what this amendment