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seem to have any policy on that. It would seem to me that we ought to start with a policy on the existing problem and then see if we can develop one for the problems we are creating in the future.

PRESIDENT MOUL: Thank you, Senator Schmit. Senator Wehrbein.

SENATOR WEHRBEIN: Madam Speaker, members, I'll be brief because much of what I was going to say was already said, especially Senator Ashford using the apples and oranges theory. As much as I'd like to support this amendment, I don't feel that I can simply because we are mixing so-called apples and oranges. If we're really going to have a serious attempt at having value, depreciated book value in this case, be the standard for valuing of that equipment and machinery that is on the schedule, seems to me we can't go ahead then and take a somewhat arbitrary, I know it relates to the federal, but at least a somewhat arbitrary 10,000 dollar deduction which would tend to skew the actual value of those pieces of property and, from that standpoint, for the sake of trying to keep this somewhat consistent and somewhat of value in this dilemma that we're in, I would oppose the amendment.

PRESIDENT MOUL: Thank you, Senator Wehrbein. Senator Moore, followed by Senator Elmer, Warner and Schmit.

SENATOR MOORE: Well, Madam President and members, as I was saying last time, once again, Senator Wickersham's amendment brings to light some...a major change in the bill from its original green copy version that affects a good number of people, and it's one of those things that, unfortunately, people think that a bill never changes its form once it's introduced, and there are many people in the State of Nebraska that were out that were...many people particularly in the rural sector, that went out and sold on the basis that this was going to be mirrored off your federal depreciation schedule and, therefore, that 10,000 dollar...that first \$10,000 you could expense out, and many, many people...I've had many of them talk to me assuming the bill won't affect me because of that. Well, obviously, since that time, in response to an Attorney General's Opinion, we have deviated from that in here and I think for good reason, but unfortunately, there are many people in the State of Nebraska that aren't going to realize that until about a year from now, probably about the same time they'll realize that with Senator Hillman's amendment that was adopted this morning they