(8)

Business Equipment Comparison

Tax Rate	9%	9%	9%	9%	9%	9%	9%	8%	7%	6%	6%	3%	3%	3%	3%
	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Furniture and Fixtures	329,241,000	343,925,346	353,613,309	382,292,519	400,870,920	425,007,891	483,644,909	523,251,730	557,566,043	595,805,177	651,633,271	645,292,011	746,256,257	805,981,667	812,548,049
Machin other than Farm, Min, Man	237,412,818	302,105,314	291,740,085	297,777,091	326,624,322	337,403,307	367,155,884	416,113,330	444,754,229	477,248,266	491,676,922	508,999,349	556,320,560	558,171,154	578,058,366
Repair Tools		1,625,343	1,114,298	1,219,220	1,556,560	1,380,777	2,900,818	792,802	794,271	857,773	10,297,258	636,967	634,500	965,467	1,146,843
Manufacturing Machinery	693,695,518	788,562,800	752,006,643	812,857,191	786,070,607	910,923,603	867,025,491	793,279,686	830,955,757	1,120,120,745	1,250,200,790	1,312,281,614	1,404,583,787	1,435,615,376	1,397,869,442
Mining Machinery	11,191,064	13,332,585	43,093,185	8,403,378	13,052,249	2,817,834	2,370,928	509,905	111,557	116,100	112,303	89,748	33,507	9,857	6,856
Ski Lifts	4,541,018	6,841,167	6,316,000	7,390,944	5,296,127	5,962,890	6,312,356	11,129,559	13,431,729	17,703,370	23,311,610	19,409,701	16,299,306	19,094,948	19,377,694
Supplies and Materials	64,093,827	70,603,693	74,123,603	72,935,786	71,005,130	76,097,135	78,704,720	80,619,531	86,152,529	87,665,682	90,431,923	98,354,633	100,521,550	101,759,004	107,700,781
All Other Property	998,981	1,127,198	1,572,383	830,090	531,073	593,059	160,419	128,149	134,157	144,576	198,714	142,530	126,554	127,574	
Cable TV Systems	11,761,300	13,019,255	12,761,939	12,656,891	13,688,731	16,246,170	19,117,746	26,621,677	27,089,614	28,794,230	29,298,995	22,639,735	34,072,865	39,565,280	41,213,860
Theatre and Sound Equipment	784,400	1,977,849	1,661,787	913,578	894,473	953,581	932,982	1,219,725	1,163,014	1,134,817	1,296,078	1,310,675	1,320,330	1,597,303	1,407,254
Radio and TV Broadcasting Equip.	7,974,950	7,938,344	8,932,459	11,592,052	14,497,955	17,071,972	15,337,341	14,187,781	12,917,271	19,808,052	20,925,566	11,050,940	12,411,072	11,881,933	15,269,531
CB's and Mobile Phones	1,144,046	1,202,119	1,406,121	1,252,553	3,439,986	4,221,057	4,872,098	4,664,426	4,120,629	4,653,929	5,343,492	3,005,255	2,658,408	2,548,365	2,725,705
Rental Equipment	10,005,945	13,457,241	14,256,754	17,355,110	13,261,283	11,691,044	2,803,746	2,830,240	2,998,214	4,297,466	4,201,979	4,387,776	5,042,524	5,146,190	9,170,761
Rental Equipment < $5,000											a 7,388,761	7,682,690	8,785,217	10,083,762	0
New & Expanding Ind- Mach & Eq	7,030,882	36,219,151	85,371,864	99,918,326	231,908,744	239,141,096	261,626,471	298,656,228	262,693,522	280,180,338	253,279,588	222,539,898	207,254,544	166,913,955	141,759,270
Oil & Gas Field Equipment	107,671,936	104,485,521	90,514,157	85,772,009	77,919,511	70,228,936	67,678,893	65,878,446	68,953,500	65,154,818	71,260,797	85,558,616	73,056,295	73,968,116	79,264,926
Oil & Gas Flow Lines	38,530,819	33,859,157	35,596,253	33,459,787	36,591,891	33,035,079	29,399,766	28,928,956	26,628,143	28,043,346	34,964,014	35,497,186	33,474,083	32,693,425	32,684,881
Ag Implements	503,528,718	547,063,533	613,903,892	605,193,680	617,475,692	655,567,666	708,047,500	661,774,062	694,732,957	730,296,341	726,378,605	710,360,955	700,489,758	715,689,923	714,662,211
Loc Assd Util Intra-Co Lines				937,847	897,195	765,708	982,496	799,970	786,843	1,027,964	1,017,704	831,904	758,444	740,364	
Coal and Ore Haulers	27,637,594	33,818,321	29,256,738	25,992,081	28,019,600	29,425,361	31,580,761	27,864,429	28,003,414	26,868,212	21,877,941	23,080,648	23,095,148	19,811,862	19,616,676
Total Class 8	**2,057,244,817**	**2,321,163,937**	**2,417,241,470**	**2,478,750,133**	**2,643,602,048**	**2,838,534,166**	**2,950,655,325**	**2,959,250,632**	**3,063,987,393**	**3,489,921,202**	**3,695,096,311**	**3,713,152,831**	**3,927,194,709**	**4,002,385,525**	**3,974,483,106**
Pollution Control Industrial										545,919,177	541,893,872	518,759,313	479,066,174	216,322,517	174,678,822
New and Expanding Class 5										35,335,818	33,003,354	27,169,449	24,153,164	5,992,972	186,794
Pollution Control CA														259,735,946	207,204,335
Total Pollution Control										581,254,995	574,897,226	545,928,762	503,219,338	482,051,435	382,069,951
Research and Development											3,583,569	274,925	249,075	187,832	167,530
Value Added Mach (15-24-2403)															
Exemption-1st $100,000 NFEG							81,171								
Research and Development											3,583,569	274,925	249,075	187,832	167,530
Failure to Report Penalty	5,841,030					16,013,688	14,254,370	17,583,118	17,202,821	5,841,030	17,856,400	24,285,262	25,281,535	19,911,065	21,102,106
Grand Total	**2,063,085,847**	**2,321,163,937**	**2,417,241,470**	**2,478,750,133**	**2,643,602,048**	**2,854,547,854**	**2,964,990,866**	**2,976,833,750**	**3,081,190,214**	**4,077,017,227**	**4,295,017,075**	**4,283,916,705**	**4,456,193,732**	**4,504,723,689**	**4,377,990,223**

(a) after '99 session this was split out of rental equipment

SENATE TAXATION
EXHIBIT NO. 3
DATE 3.24.09
BILL NO. SB490