

SENATOR ROGERS: Which one do you want, Carsten or Rogers?

SPEAKER NICHOL: We will take you since we have you up on your feet. Thank you.

SENATOR BEUTLER: Put them together and give us your best answer. I just wanted to be sure that I understand the bill correctly in the sense that it exempts the sales tax on materials used for maintaining and repairing farm machinery, trucks and all implements of husbandry. Is that correct?

SENATOR ROGERS: Yes.

SENATOR BEUTLER: Okay, and with regard to commercial businesses in Lincoln here, for example, it would not exempt them from the sales tax. Is that correct?

SENATOR ROGERS: That's...I have got no answer for that. No, it doesn't.

SENATOR BEUTLER: Okay.

SENATOR ROGERS: I am just strictly talking about farm machinery.

SENATOR BEUTLER: Okay, thank you very much. I am opposed to raising this particular bill. When Amendment 4 came around and we were talking about real property and real property taxes, I supported Amendment 4 and I am going...and I intend to support whatever statutory legislation we pass giving farmers different treatment with regard to real property. And the reason that I am willing to do that is because philosophically I don't think it is correct to tax a business that requires large tracts of land in order to produce, to tax that business heavily, to tax that land heavily. In most other kinds of businesses in the city, for example, you don't use very much land and so it is unfair to the farmers because they happen to need more land to tax them the same, in my opinion, and I am willing to make a distinction. But when it comes to items of equipment and trucks and those kinds of things, how am I going to explain to my city people that we are exempting the farmers from taxation but they have to pay the tax? I suggest to you that if you favorably reflect on this bill and if it should ever get passed, there is going to be a long history in this