

have had it in the last two or three years, we will discourage the heck out of those people from even considering opening up a plant in Nebraska. We all know for example these plants coming in here is what will be creating the jobs that we want created in the State of Nebraska. I would also like to call your attention to the committee amendment that says, there's a portion of that committee amendment that says the manufacturing and processing equipment shall not include equipment which is to be used in the preparation of food for consumption, consumable supplies or real property and portable equipment and stuff. The kicker in there is that they would not, the manufacturing and processing equipment shall not include equipment to be used for the preparation of food for consumption. How about your poultry plants that you've been talking about rather extensively in the last six months? How about the meat processing plants that have been located historically in Nebraska? What about the people like Kellogg, the various processing plants, processing the farm products that you folks are highly interested in? The Department of Revenue can interpret that language, for example, to the effect that that's processing food for consumption and, therefore, that kind of a plant is not going to be getting the tax exemption in the State of Nebraska. What is our economy based on? The production of food. And yet you're not going to give the processing plants this exemption, the sales tax exemption. What did the Governor tell us, for example, that we should be doing in the Department of Economic Development? Attracting industry here that goes along with the production of food or the type of agricultural economy that we have in the State of Nebraska. Then what do we get? We get an amendment that says, okay, we want to attract them, but we're not going to give them this tax exemption. I think you're going the wrong direction. I would wholeheartedly ask you to adopt this amendment which says, and I'll repeat this part of it again, that the manufacturing plant would not have to pay the money in up front, but they would just file a certificate saying we took advantage of this particular sales tax exemption and here's what it would have been had we been required to pay our tax on it, here is what tax would be owed. Therefore, the Department of Revenue can monitor each and every single one of these exemptions and then make a ruling as whether the company is abusing the exemption or not abusing the exemption. If they are not abusing the exemption, they give their blessings to the exemption and the company has not had