

time to time and he says, well, I'll support taking the sales tax off of farm machinery. He says if you can find the money. But, so far, he has not made that announcement public and I think...I think that's wrong. And he talks about hurting the small homeowners. Well, the farmer and small businessman is a homeowner too. They pay property tax on their homes. So I don't think that's a good argument. But I just say to this motion before us is that I would encourage you to vote against bringing 1063 to the floor and then vote for the next bill that follows this one.

SENATOR CONWAY: Thank you, Senator Hefner. Senator Rod Johnson, please.

SENATOR R. JOHNSON: Thank you, Mr. President, and members, I rise with great concern about LB 1063. Earlier this week, I think this Legislature, through the adoption of an amendment I offered on sales tax and later amended by Senator Moore's amendment to spread the burden of this tax to sales and income tax was the right way to go, I felt at the time. I'm not ashamed of the fact that I felt that these exemptions that we have given in the personal property tax law did not make sense. I think they did make sense. This Legislature, over the years, made those public policy choices for a reason and I'm willing, I think, as most farmers are, to pay our fair share. We feel as if we are making a commitment to the state through real estate taxes. But to ask us to pay on our machinery on the front end when we buy a tractor or a combine, then to pay to basically own it is something that is reprehensible to a lot of the farmers who own those pieces of equipment. I understand what Senator Warner was saying the other day that we have to put a plan out there that the public will accept. And I said at the time I wasn't sure that any plan we come up with will be a plan that the public will accept, but all I'm looking for in 1063 and also in Senator Lamb's motion on LB 1150 is fairness to those who are going to be put in a position to have to pay for these exemptions. And that's what I'm looking for in this whole issue. I, personally, believe Senator Lamb's proposal is better, at least one I can go home and convince my constituents that this was the best we could do for you. But LB 1063, at this time, does not excite me, in fact, I probably will not vote to bring it out but I am convinced that it will come out today and we'll start the battle over how we shape 1063 into a bill that we're going to pass. But there is great concern with the 3-R plan in the country and I think we need to recognize that