

SENATOR COORDSEN: Thank you, Mr. Speaker, members of the body. Senator Withem's amendment, as a matter of fact should it be adopted, would correct one troublesome problem that still exists out there and that is how this exemption is handled on farm sales where there has to be a determination and a form filed, by the way. If you don't pay the sales tax, then you have to fill out the form and that has to be sent in; the same situation existed, as you recall...should recall, in the original 1063, a situation, and that was that a person who made these purchases and was going to place them on the depreciation schedule paid the sales tax, then at that time, or at some time in the future, the original time was three years for the year 1992, and then they file the application with the Department of Revenue and the Department of Revenue personnel ran it through the program, cut the check, mailed the check back out. As I recall, one of the...and certainly when we talk about deals, when you sit in a room and talk about different things or sit in two separate rooms and talk about different things, it's a little bit like the parlor game where you start out with one sentence or statement, and then whisper in the next person's ear, and then you see what it turns out when the last person in the room hears it because everyone seems to hear what they want to hear. But as I recall, one of the primary reasons for going to the instant rebate versus the refund that did exist at that time were the administrative costs and the personnel required in the Department of Revenue to do all of the extra computer runs, the bookkeeping techniques, the mailings and all of that that were involved in making the refund checks. The dollars turned out to be the same. When we went to the exemption with a filing, then the filings, as they came in, were compiled, as I understand, by counties, and then the intent is that once a year that all of those exemptions were passed on to the county assessor in that county to ensure that any item that an exemption had been claimed for was, in fact, reported on the personal property tax reporting schedule that the farmer is required to report. The Wickersham amendment, as it's drafted, and I would have to admit that in this particular case, at the time when all of this went in both 1063 all the way through to LB 1, I don't know why but I was not aware that the federal government mandated the depreciation of repairs that appreciably enhanced the value of a piece of equipment, and that's the way it is. I was willing to accept, certainly, the sales tax on repair parts, and I haven't had much comment to the negative from the people in the agricultural community. What we did not realize that because of