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LB 616

implement dealers leasing large farm implements, how about automobile leasing agencies, for instance? Are they charged a use tax instead of a sales tax, do you know?

SENATOR KELLY: I have asked that question and the answer is coming but I would suggest as it would affect the automobile industry is that their dealer plates allow them exemptions as they demonstrate and, oh, whatever you would want to call it, rent, sell, demonstrate their product. They can do it with the dealer plate which keeps it unregistered which means there is no taxes paid on that until it is registered and this is the type of equity that we want to get in the aircraft business but just the dollar amount alone in the cost of an automobile versus the cost of an airplane makes a difference and I would cite one other that may have gone by and that is what is known as the common carrier type operation, such as what Duncan Aviation in Lincoln would be. They would be a common carrier type and their equipment would all be exempt from sales tax at purchase and all of their services performed with that aircraft are exempt from use tax or sales tax on the services. So, therefore, that equipment that is in Duncan Aviation's inventory does run on through without paying a tax on it, where when this bill would go in place there would start being a tax on the use of those pieces of equipment which would tend to balance off what we are not now collecting and should be. We should be collecting a use tax from that equipment rather than a sales tax from the small dealer.

SENATOR HOAGLAND: Senator Kelly, do you know how railroad boxcars are treated under the law or do you know, are you able to stand here and say with certainty that all large pieces of agricultural equipment are treated the way this bill would have aircraft treated?

SENATOR KELLY: If I remember right, we just went through that boxcar business on the floor of this Legislature like last week or so.

SENATOR HOAGLAND: All right, and how are boxcars treated under the current law?

SENATOR KELLY: They are exempt. They will be exempt as we pass the previous bill.

SENATOR HOAGLAND: And are you able to say that all large pieces of agricultural machinery are treated under the tax