

exemptions because every time we make an exemption from some tax, somebody hollers about it and maybe we have had so much hollering we have become extremely gun shy in terms of an exemption. But I can guarantee you this is one of the more responsible exemptions in terms of it being carefully tailored. It doesn't cost the state and local government very much money and so it meets a good purpose and it is a decent exemption and I certainly encourage you to advance the bill to Final Reading.

PRESIDENT: The Chair recognizes Senator Maresh.

SENATOR MARESH: Mr. President, are we considering the committee amendments or are we talking on the bill?

PRESIDENT: We are talking on the motion to advance LB 151 to E & R for engrossment.

SENATOR MARESH: The committee amendments were not adopted, were they?

PRESIDENT: The committee amendments were adopted on General File and the amendment that was offered earlier this morning was withdrawn so we are now talking merely on the advance of the bill, as amended by the committee amendments.

SENATOR MARESH: Okay, a question of Senator Johnson.

PRESIDENT: Senator Johnson, will you respond?

SENATOR V. JOHNSON: Yes.

SENATOR MARESH: Presently the bill does not allow exemption for alcohol stills, correct?

SENATOR V. JOHNSON: No, that is right.

SENATOR MARESH: Mmm, hmm. Why was that taken out, do you know?

SENATOR V. JOHNSON: We had a long discussion on that in the Revenue Committee and, in fact, the discussion itself was prompted by Senator Howard Peterson who wondered if this bill would address a large scale alcohol plant, say built in Grand Island or Omaha and we thought there was enough ambiguity that it could and we would not want to exempt that from the property tax forever so we took out all references to that possibility. The bill does not address a large scale plant and it doesn't address a small scale plant either.