

instead of "or". When you go through the language it is new, diversified or expanded manufacturing or processing equipment. Now when you put "or" in, that means any one of those are the qualifications and it leaves the barn door wide open, and goes back to doing approximately what the original bill did before the committee amendments. It leaves the bill wide open for plants to replace maybe not worn out but equipment that is outmoded with new equipment to eliminate jobs. More productive equipment, and they can retool, eliminate jobs in that plant and then draw it. I will certainly oppose the bill and I think other amendments...I think if we do this for business, we should very well include farm equipment as an exemption in the bill. There is no rationale on this as far as promoting more jobs if we open the barn door wide open by passing this amendment to the committee amendments. It just sets the bill back to what we started working with in the committee, and it was agreed in the committee if we didn't hold the committee amendments we were not going with the bill. I did not like the concept even with the committee amendments, but at least it was tolerable and this becomes just another tax loophole and approximately a \$5 million handout, and I think it is a big charity case to take for the industry of this state to give them about \$5 million. Thank you.

SPEAKER MARVEL: Senator Fowler.

SENATOR FOWLER: Mr. President, based on the last speakers I thought maybe we were developing urban-rural split on this issue, so I thought I would join with the rural Senators and oppose the Landis-Goodrich amendment and stand up and speak for the Revenue Committee that I think is serving as kind of guardians of our tax base at this point. Senator Goodrich is claiming that somehow you exempt something like this and there will be no loss of revenue. I would say that perhaps the Revenue Committee and Senator Carsten are those who are more able to analyze whether or not there would be loss of revenue. I cannot believe that in the decision of Kawasaki to dump an unproductive snowmobile line and try and move to a better product that the determining factor is going to be the sales tax. I think that there are far more other considerations and that, in fact, basically all we are doing is rewarding unproductivity at Kawasaki by giving a special break to them. I think we are going to lose revenue. The City of Lincoln is saying that it is so tight on revenue that it's come in with a bill to raise court fees and demanded that that happen. The City of