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LB 3

product so that it is essentially a different and diversified product, and I don't think we are talking about just an updating in design here, or that kind of a thing. Of course, the example that has been used in discussions is the example of the Kawasaki plant where instead of snowmobiles that part of the facility could be retooled, recharged and they would have the production of lawnmower motors. As you can tell, that is quite a substantial material change in a line and that is what we mean by diversification.

SENATOR KAHLE: How would you determine it in a rule book, and how would the assessor determine it? You know what you are talking about, I probably don't. But I just can't imagine how you determine what you are talking about by a new product or diversification.

SENATOR LANDIS: In answer to that question, Senator Kahle, the county assessor does not determine this. We are not putting on the backs of 93 county assessors the responsibility to apply their own standards. This being a sales tax issue, an exemption would be worked through the Department of Revenue. They have on many previous occasions dealt with problems of this nature and have been able to meet that challenge. I have every confidence that they will be able to take that language and indicate with the legislative intent that Senator Carsten has given it a clear and distinct meaning that is not going to present the kind of problems that you fear.

SENATOR KAHLE: Do you mean to tell me that the sales tax people are going to send out inspectors into these plants to check this equipment, when we already have that possibility within our counties by the assessor, and the board of equalization and the whole bit that is going to have to deal with these products anyhow, or this equipment, on a tax basis?

SENATOR LANDIS: One has to apply for that exemption, Senator Kahle. The person who is seeking the exemption from the sales tax makes application to the Revenue. That is where you are going to have your oversight. And certainly the Department of Revenue has the right for on-site inspection and the like if they wish to utilize that.

SENATOR KAHLE: Well, I can't buy that last line because it is just too broad. There is anything...you can throw the kitchen sink, the whole works in and change a product slightly and you're going to comply.