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trade area has a larger percentage of sales tax collected per person than a county that doesn't have a trade area. So the only way that we're going to get that money back on an equitable basis is to use some other formula rather than the sales tax formula. Property tax I thought was a good one because that does designate the wealth of the county and it has a great amount of relationship of what we lost when we lost the personal property tax in those areas. If you had property, real estate, you also had personal property. So it really does bother me that we keep bringing this up, that, oh, my goodness, look at all the sales tax in Omaha and Lincoln and Grand Island and Kearney and any place where they have a shopping area. One thing that might work, if you're going to distribute the money in this way, why we should take the sales tax off of farm machinery because that is where the whole inequity is. I probably buy the same amount of clothing, food, supplies that you need to run a home as the people do in Omaha and Lincoln but I wonder when they have had to pay the kind of sales tax that we have to pay when we buy new machinery. I called this morning to find out what a new tractor costs. A new 4440 which is a large tractor, John Deere, costs \$50,000. If you have a good dealer that is hungry, why he is going to take some percentage off. Let's say he takes off from 10 to 20% which is not uncommon in these days. So that tractor then would be worth about \$40,000 and the sales tax on \$40,000 would be \$1,200. Now you are talking about adding a half a percent and we've already passed the bill I guess. That adds another...the tax then would be \$1,450.

SENATOR CLARK: You have one minute left.

SENATOR KAHLIE: So this is where the inequity is. We keep hearing, oh, my goodness, you guys are ripping us off because we pay all the sales tax. You don't pay all the sales tax. That is a misconception entirely. I support the DeCamp amendment. I think it is one way to find out. I just cannot believe that the court is going to rule that if we use the value of real estate as a guideline that it is not constitutional. It is certainly alive. We have messed with that every year and the assessors have changed values. If you don't believe it, just look at your own tax receipt and if that isn't current, I don't know what is. So I think we should support the DeCamp amendment and let the court make the decision. We really have nothing to lose because if we are wrong and the court rules against us, I guess all I can say, we've been ripped off for the next...probably hundred years, I don't know how long. Thank you.

SENATOR CLARK: Senator Hoagland.