

opposition to Senator Warner's amendment because it clearly is not an issue of equity. The issue here...if there was equity across the board, traditionally there would never have been a question with regard to what was taxable and what was not. What has happened is that the Department of Revenue, through an administrative interpretation of the statutes, have said that in order to allow for this exemption there has to be something other...something other than just admissions on a daily basis to whatever the attraction might be. No one has ever disputed that. No one has ever argued that. No one has ever said that there is any problem with that. Across the board, up and down the line, everyone agrees, concurs on that. The difference lies and the equity disappears when you talk about purchasing membership in an organization that allows you more than the flat admissions to an attraction, something over and above, something over and above to the extent of the right at attendance at an annual meeting, the right to vote on rules and regulations, the right to vote on motions with regard to the issues that are presented by the Board of Directors. There is a clear and distinct difference. It is not equity at all. Equity does not...we treat everybody who walks in the door and pays on a day to day basis equally. And what we are saying here, through the adoption of Senator Lindsay's amendment, is that everyone who becomes a member of this organization, who becomes a member of the Fraternal Order of Eagles, who becomes a member of the Shrine, who becomes a member of whatever, those are treated separately and distinctly different than basically user's fee. They have an interest and an interest in that organization over and above just viewing it on a daily basis. There are a number of individuals, just like Senator Weihing pointed out with regard to the museum out in Gering in the Scottsbluff area that do not have any per...on a daily basis, a fee to enter. But yet they belong to that organization and they have been tax exempt because they support that organization. And there are a number of individuals who support the zoo, for example, through purchase of a membership on an annual basis and they have voting rights with regard to the Board of Directors. But they don't even attend it. They don't go. They don't use it but they support that organization and they get those rights and privileges that go along with that. Those who choose not to have those rights and privileges use it on a daily basis, basically visitors, folks who travel in and out of the state and visit the zoo which is, you know, one of the biggest attractions, if not the biggest attraction in the state, on a transit basis, pay a tax. It happens every place else. We