

is why I do have some problems about giving them another 80. But I am not getting the response I am comfortable with out of the Department of Revenue and I think possibly, giving them some money and earmarking it for this purpose, we can address this problem, and I am sure that some of the members on the Appropriations Committee can make good arguments against this, but I think it is a real need and I think it is a problem that we have been trying to get addressed for the two years, the short two years I have been in here. I have dealers call me weekly with reports. I have a letter right here that I just got, two lost sales, one a \$47,000 tractor, another \$30,000 piece of equipment. We have the avenues through warranty information to find out where these sales are going on, the major items from major manufacturers, but that doesn't even begin to take into account all the mowers, sowers, et cetera, that aren't made by the John Deeres and the Case-Internationals that we can't get information on. I feel that if we would direct the Department of Revenue to take this money, go out and conduct these audits, we could accomplish two things. We could collect this missed sales tax money that we are missing out from collecting as a state, and we could help our own dealers overcome this obstacle, this unfair advantage that these out-of-state dealers have on them, and then possibly when we see how much can be collected from the uncollected sales taxes, the Department of Revenue will be more vigorous in their enforcement of what I believe is probably one of the higher ticket items that they could investigate as far as out-of-state sales. I would ask your support of this amendment.

SENATOR HANNIBAL: Thank you, Senator Morrissey. Senator Haberman, please, followed by Senator Warner and Senator Wehrbein.

SENATOR HABERMAN: Well, Mr. President, and members of the body, as much as it hurts me to do so, I am going to oppose the amendment to give the Revenue Department any money. Now I have a letter dated December, the 8th, 1989, from a dealer in Ogallala, and he says they lose \$500,000 a year in sales of implements to Colorado because the Revenue Department does not do their job. I have a letter dated December, the 15th, addressed to the Governor of this state, that says in the past week or 10 days, I have been contacted by two implement dealers, one in Ogallala, and the other in Fairbury. They are very, very concerned over border bleeding of farm equipment. I am enclosing a letter from one of these dealers that states he