

loses \$500,000 a year. Mr. Bennett of Fairbury told me that he loses around 850 to 900 thousand dollars a year because we tax our farm equipment and the other states don't. This gentleman goes on to say that he does not want this to be an issue in the Legislature, as it was here a few years ago, and some of you are well aware of what happened then. So it is quite obvious from these two letters the Revenue Department is not doing their job. So then I have a letter dated February, the 15th, 1990, from the Governor of the State of Nebraska addressed to me, and I will read you one paragraph. "The border states project has led to the discovery of 470 out-of-state retailers suspected of making sales to Nebraska citizens." Then it says, "One out-of-state implement dealer was assessed \$53,000 as the result of an audit. Another out-of-state implement dealer has been contacted for an audit that is refusing access to his records." So in two and a half years the Revenue Department has collected \$53,000. I saw a letter 20 minutes ago that listed four dealers and ten farmers that cost this state \$500,000 in implement sales. The names and the addresses were in this letter. The letter could be given to the Department of Revenue and nothing would be done because those names and addresses in other parts of the state have been given to the Department of Revenue and nothing has been done. Now this is not the Governor's fault. The Governor can't keep her fingers on all of her departments that is going on, but, since I have been down here, we must have given the Revenue Department tens of millions of dollars to do their job and they aren't doing it.

SENATOR HANNIBAL: One minute.

SENATOR HABERMAN: So instead of us giving \$80,000 or \$40,000 or \$500 to the Department of Revenue, I would rather have this body vote on a resolution, that will be presented to this body, telling the Department of Revenue it is the intent of this body to ask for at least a quarterly report given to the Clerk of this Legislature as to just how many investigations they have made and how much money they have collected and let's force them to do their job. Thank you, Mr. President.

SENATOR HANNIBAL: Thank you. Senator Warner, please.

SENATOR WARNER: Well, Mr. President, members of the Legislature, this specific approach, or at least I do not recall this specific approach being requested in a budget request from the Department of Revenue, but certainly all of us are long