

to 50 miles to save 1,000 or 2,000 on the small sales tax? And even though the other implement dealers are suppose to support it, there has been an effort, I know on many cases, to work this out with neighboring states, it is mighty easy when the deals get down to being close that they simply just kind of ignore it, and if no one is really auditing it, if no one is paying attention, they simply let it go. If my arithmetic is correct, on \$500,000 worth of sale, a half a million, take 4 percent of that, I assume that is \$20,000, it doesn't take many of those kind of audits to cover the cost of what this \$80,000 will do, if, in fact, it will work. In addition to that, if LB 1059 goes, I don't whether to say if or when 1059 goes, but that will be raised to 5 percent instead of 4 percent, and so that will be an additional 1 percent loss in this particular case. So I think we have to recognize that this is a very, very serious problem. Do you realize that the trucking industry and the railroad industry doesn't pay because they are so mobile, and here, again, we have a case where agriculture, in this case, farmers are place bound and so we pay, whether it is our land or our machinery or whatever, to support the state and I think this is proper. I am not talking about that, but there is no way for those to avoid this tax, they simply pay it. We let our trucking industry go where they may, we have taken it off in that case. And we have taken it off of railroads because they simply go across state lines and do this. So I think that at least we ought to figure out a way to have a fair return on the tax that should be paid, and if it amounts to going this far and having a report and contracting to do this, I think we ought to be considering it.

SENATOR HANNIBAL: Thank you, Senator Wehrbein. Senator Hall, please, followed by Senators Moore and Korshoj.

SENATOR HALL: Thank you, Mr. President, and members. I rise to oppose Senator Morrissey's amendment but not on the concept of the reasoning behind it because I really do appreciate, and in the Revenue Committee, we have heard a number of times the problems that the implement dealers have felt and the frustration that they have felt with regard to this issue. So I clearly understand and have empathy for that, what they feel in this point, and in this case, you are dealing with the situation that these dealers are at a competitive disadvantage, and they are at that competitive disadvantage because the Revenue Department is not doing their job. That is flat simply all it amounts to. The problem I have with Senator Morrissey's