

the sales, the dealer loses that income, so we lose all around. The 80,000 was asked for the Revenue Department to key on the loss of these taxes to out-of-state implement dealers by paying the other states to perform audits on implement dealers that we thought were performing a lot of these sales. I still think we can save a lot of money this way. I think the 80,000 can pay for itself and show the Department of Revenue that, yes, this is an item where the state is losing a lot of dollars. And I think it is pretty important to all of the implement dealers on the border. And, again, I would like to emphasize that if the sale is found, they made a sale and did not collect sales tax on that sale, it will be a citizen of Nebraska who will become called upon to pay that tax so it will be our citizens who will pay that tax. And I have had a couple of pretty mad farmers call me up after I got this...brought this amendment and the body adopted it saying it is not the way to go. We should simply eliminate the sales tax on farm equipment which is pretty easy to say but not real easy to do. I made the case of buying a home and how these citizens that are going out state to buy these large ticket items will sooner or later drive these implement dealers out of business, and thus they will be forced to go across the border to buy their small parts and get all of their repairs done. We have done a lot of talking about priorities and I know this is a tough day for everyone. I know it is especially tough, I hate this day, and I guess we bring it upon ourselves, but I'd ask you to consider the amount of dollars that we are losing outstate in sales tax, and thus the loss in income to the state, and support the veto override so we can key on these issues through the Department of Revenue and discover how much is being lost and how much enforcement we need and bring home to the folks on the border areas that you had better be buying at home because it is good for the whole state. Thank you.

SPEAKER BARRETT: Thank you. Discussion? Senator Rod Johnson.

SENATOR R. JOHNSON: Mr. Speaker, members, Senator Morrissey outlined the path that we can take. There really are two paths in this question. One is to go out there and try and prosecute those farmers who are buying machinery across the state lines and bringing it back into Nebraska without paying sales tax, or the other is the reverse psychology which is to go out and repeal the tax on machinery as is the case in many other states. And I guess I would prefer the latter and that was the way I voted on the amendment that Senator Morrissey added to do the