

SENATOR HALL: For purposes of irrigation or horticultural use, irrigation or horticultural use, agricultural or horticultural use, Senator Schmit, the answer is it would be tax exempt and it would be considered personal property.

SENATOR SCHMIT: Well, thank you, Senator Hall. I appreciate your trying to help me out. I don't think the court will agree with you. I will be back again.

SENATOR HALL: Senator Schmit, now wait a minute, I am just answering your question. I am not giving my interpretation.

PRESIDENT: Thank you. Senator Nelson, please, followed by Senator Chambers, and Senator Wesely.

SENATOR NELSON: Mr. Speaker, members of the body, I, too, had the same reservations as Senator Schmit. I don't know how you can construe pivot irrigation at one time for one way and one way the other. I do happen to know, even first hand, that if you desire a loan on irrigated land that happens to have a pivot irrigation system on it, you mortgage that pivot irrigation system and that goes with the land. Otherwise, you are selling dry land. Now that is a big difference between dry land and irrigated land. It could be handled in contract but I will tell you that I don't think that many farmers are going out and borrow any money on irrigated land that is to have a pivot on if that pivot is not included as real estate. I just want to throw that red flag up. I am almost as confused on this issue as I am sure the rest of you are, but that is how it is handled. And with that, I will give Senator Chambers the rest of my time.

PRESIDENT: Senator Chambers, you have four minutes on her time.

SENATOR CHAMBERS: Thank you, and thank you, Senator Nelson. Mr. Chairman, and members of the...

PRESIDENT: Senator Chambers, you are following her, so if you want to take your whole nine minutes.

SENATOR CHAMBERS: Thank you. I am speaking primarily for the record, so if people want to engage in their discussions, it doesn't matter because this whole issue has been cut and dried. Every amendment the Governor wants is going to be put into the bill. Every amendment offered by anybody else will be rejected. So we know what is going to happen but we are discussing this