

that wasn't in the letter. Why are chemicals and fertilizer used for agricultural purposes exempt from Nebraska sales tax? I must pay sales tax on all supplies I use in my business. There is a precinct in Senator Baack's district where there is, and he gives a figure which is very high, a percentage, cancer rate, which is believed to be caused by the high nitrates in the drinking water. Yet the use of said nitrate is encouraged by its tax exemption. You might ask me if sales tax on services would be feasible. My answer is in the affirmative as long as there are no favorites played. For instance, if you tax a lawyer's services, you also must levy a sales tax on crops and livestock raised and sold. It is simply a matter of supply and demand. My request is simple and obvious. A complete overhaul of our tax system is needed. For this state to move in a positive direction in the future, you must solve the tax, then in parenthesis, (exemption mess) for the good of all Nebraskans, not just for a few. And what my amendment attempts to do is to stop some of the nonsense that the Governor's dumbbells over there are perpetrating on this Legislature. When they had that language that Senator Wesely mentioned the term "production" and the term "products", those terms were broad enough to include this farm equipment that the farm group said, if it is included, I will oppose the bill. So she said, fine, we'll give you what you want; we don't care if the bill is no good, we just want to get through the election. So how do you propose we do this? We'll just write that you're not going to tax as real property, the pivot...center pivots and irrigation systems, and we're happy. We're as happy as hogs in heaven, or happy as those in hog heaven, however it goes. Anyway, we're happy. And then the Governor links arms with them and all these crisis team members, and they just skip down the lane happily. And in here is the dumb, ignorant Legislature that does not even understand the significance of creating a classification by statutes, going along, led by somebody who has put a ring in the nose. My amendment would do this. First of all, let me tell you the way I see the law as it stands, the proposed amendment. If the court rules that you have created an improper classification, then this that you're doing will be struck down as unconstitutional and if it is struck down as unconstitutional, you're right where we start now, but you are back here after a long time and the elections are over. Let's say that you have it upheld, that these pivot irrigation systems and the other irrigation systems are allowed. Then you have created a further division between urban and rural people which will have repercussions when we come back to the session because you