

livestock but not on feeding livestock. And I wish somebody would address this. Maybe Senator Withem or Senator Warner or Senator Landis would do this. What's the difference between a cow that's on one side of the fence and a cow on the other side of the fence? Now I know I've been away from the farm for a few years but when I was a small boy we used to have all kinds of cows. We used to have breeding cows. We used to have feeding cows and we used to have cows that jumped over the fence and got in the other field. So I wish they would tell me what's the difference of a cow on one side of the fence or the other one. Okay, then I'm told that grain in storage will be exempt under 1063. However, if you feed this grain to this one cow, this breeding cow, well, then it's not exempt. So I would like a little clarification there. What grain is taxed and what grain isn't taxed and will the farmer have to have one bin for one purpose, one bin for another purpose? I don't believe that's very clear in the bill. I feel that the bill has a lot of problems. Also, how about farm machinery? And I'm concerned about that small farmer that's trying to get started. He goes out and buys...probably doesn't have enough money to buy used machinery so he goes out and buys used machinery for a certain dollar amount. Okay, first he pays sales tax on that. Then after he uses it for the first year, then he's going to pay property tax on that. And certainly that's not going to help us get young farmers out there. And I know in my district most of the farmers are a little older. They're past the middle age. They're getting gray hair. And they want to start their sons out or talk some young person into starting farming. So I think that if we go this route with 1063, we certainly need to get breeding livestock and also get the sales tax off of farm machinery. It certainly wouldn't be so hard then. But if we pass...if we raise LB 1063 out of committee and don't get some amendments on, it would be devastating, it would be devastating to our number one industry, agriculture. This is why I didn't support it in committee. I thought that 1120 was a better bill. I thought 1120 was a better bill because it removed all personal property from the tax rolls. Ladies and gentlemen, we're never going to tax railroads on their personal property. It's just that simple. They're not going to pay any personal property tax in Nebraska.

SENATOR CONWAY: One minute.

SENATOR HEFNER: So I think we need to think about that. I have talked to this...I've talked to the Governor about this from