

February 27, 1992 LB 1120

says, the sales and use tax shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of business or farm machinery and equipment.

SPEAKER BAACK: Senator Ashford, would that be the only section of that bill that applies to this topic?

SENATOR ASHFORD: Yes, that is correct, Mr. Speaker.

SPEAKER BAACK: Then I will rule that it is clearly divisible, and we will take that up. Do you have a preference, Senator Hall, which we take first?

SENATOR HALL: I have no preference. I will let the introducer choose.

SPEAKER BAACK: Senator Ashford, which would you like to take first?

SENATOR ASHFORD: I think we should take this up first, Mr. Speaker, the sales tax issue first, and then we would go to the other part of the bill.

SPEAKER BAACK: We will take up, then we will take up Section 183 of the bill, of the amendment, first because it is clearly divisible and has been divided now. We will take that up first. Senator Schellpeper, did you wish to speak to that?

SENATOR SCHELLPEPER: Yes, Mr. Speaker and members. So what we are doing is we are going to the last page of the Ashford amendment. It says that sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of business or farm machinery and equipment. Is that right, Senator Ashford?

SENATOR ASHFORD: That is correct, Senator Schellpeper.

SENATOR SCHELLPEPER: Yeah, I rise in support of this. I think that if you are going to take the sales tax off of farm equipment, it is only fair to also take it off of business equipment, and I've said that many times, because I think that if you are going to do something for one entity, you do it for the other entity. You don't put a special tax for only one