

entity. And I realize we are talking probably \$40 million here, but I think it still is a fair way to go. We should not be paying a tax on this, because if you look at what the other states are doing, we are the only state that has a tax on farm equipment, and I think business equipment, right now you have some that qualify under 775, you have got some that don't. So some are not paying it now, some are. It is not fair. The only fair way to do it is to exempt all sales tax on all business and farm equipment. I think this is a good division and I think it is a good amendment that needs to be passed because it is something that will help the business industry and the agriculture industry in Nebraska. Thank you.

SPEAKER BAACK: Thank you, Senator Schellpeper. Before we proceed to the next speaker, I would like to introduce some guests of Senator Robak. They are 20 eighth graders from District 24 School at Platte Center, Nebraska, and their teacher, and they are in the south balcony. Would you folks please stand to be welcomed by the Legislature. Thank you for being with us. Senator Lindsay.

SENATOR LINDSAY: Thank you, Mr. Speaker, members. When I put my light on, the bill had not been divided. I guess I would like to just go with what my philosophy...excuse me, the amendment not been divided, just go with what my philosophy in the area is, and that is I guess I would echo a little bit of what Senator Withem was talking about, and that is that it is probably good to get to the point where we, the body realizes that personal property is going to be taxed. It is going to be taxed. It is a question of what method are we going to use. Senator Warner or, excuse me, Senator Baack has pointed out yesterday that the issue, where we are right now, is that personal property is taxed. We keep talking about how much we are going to put back on the tax rolls, and we have forgotten the fact that it already is back on the tax rolls. And I think it is important that we move away from the idea that we are going to exempt all personal property because I think it has become clear the votes simply are not there to get it done. Once we have accepted that, I think then it comes to a point of what is going to be our alternative. Now if we are going to exclude the sales tax on farm and business equipment, again, whatever we do is going to require a constitutional amendment. We have to remember that we are not just looking at getting 25 votes here or 30 votes here or 40 votes, that is the easy part. Getting the votes in this body, you know how we have