

that at this particular time. Insofar as the agricultural sector, Senator Ashford said, something that we find not in the front of our mind from time to time is that this sector has not been paying personal property tax on farm equipment, although as a sector, they have been paying 30 percent of the total taxes, much more than that in the areas where agricultural property is the dominant class of valuation. If we strike the words "business or" and leave this tax exemption only on farm machinery and equipment, you would have a system that somewhat approaches a goal of zero, zero, zero, in that you would be increasing the taxes due on the agricultural sector by some 14 or 15 million dollars, whatever that figure is, decreasing the taxes by some 18 or 20 million dollars, whatever that is. If you recall, in the past, we have talked at great length about border bleeding. I rather suspect that the enhanced economic activity for our farm equipment wholesalers and retailers in Nebraska would be more than enough to offset the three or four million dollar spread that we have. I think, by doing this, we could possibly come closer to a zero, zero, zero system. It is not going to be perfect, but it is closer. Is it fair? Probably not. I don't think that fairness seems to be an issue this morning. I offer this for your consideration as to what mechanism that you want to use to proceed in this debate. Thank you, Mr. Speaker.

SPEAKER BAACK: Thank you, Senator Coordsen. Senator Beutler, the amendment to the amendment.

SENATOR BEUTLER: Mr. Speaker, members of the Legislature, I suppose I, as well, could speak to the amendment to the amendment as well as to the amendment itself because what I wanted to say really applies to both and that is basically this, I like Senator Ashford's amendment. I do not like Senator Coordsen's addition. And I have respect for Senator Hall's plea for consistency, and I have respect for Senator Landis's warning about ripple effects. But let me say this, if you adopt Senator Coordsen's amendment, then what do you have? Look at what you have in terms of consistency. Over here on the personal property tax side, we have a bill which is finally saying that, as a matter of principle, business equipment and farm equipment are going to be treated the same. Then we come over here on the sales tax side, and if you adopt Senator Ashford's amendment, then you reenforce that same principle that they will be treated alike on the sales tax side. If you adopt Senator Coordsen's amendment to the amendment, then we are going to have a bill