

day we had a discussion on what is a cow. When is a cow a cow? Is it a different cow if it is on a different side of the fence or a different side of the road? And I know Senator Landis gave us a good description about that and he talked about how we treat cash registers. And I'd rather call the cash registers "Jewish pianos" but that is a different story again. But like I said, this doesn't cost us that much money and different farmers treat their breeding livestock different. Some depreciate theirs and some don't. So I just say let's treat all livestock the same. Let's remove breeding livestock from this amendment, and this is what this would do. I encourage you to support this amendment. Thank you.

SPEAKER BAACK: Senator Landis.

SENATOR LANDIS: I am not sure if our rules allow this or not, but I wish to, for my own sake, indicate that I think the phrase "Jewish piano" is inappropriate for the discussion on the floor, and it is out of order, and is not an appropriate use of language on the floor of the Legislature.

SPEAKER BAACK: Thank you, Senator Landis. Senator Haberman. Senator Lamb.

SENATOR LAMB: Yes, Mr. President and members, I rise to support the amendment, and I would just like to discuss the issue for a moment. Senator Landis gave a good dissertation the other day about the description of what is productive equipment and what is inventory. And I think for the most part, he is correct. However, breeding livestock are different than a punch press in a factory. Even though breeding livestock is used for productive purposes, it is also used for resale. I have on my desk a copy of the Omaha World-Herald, a Sunday edition, and I counted the number of cows that are for sale, over 5,000 cows in one week at the various livestock auctions in the state that are listed for sale. And that means that somebody is buying those and somebody is selling those, and so cows are not only items of productivity but they are also for some people inventory. And so we just cannot fairly, at least, classify them in the same manner as a piece of machinery in a factory. Now, why shouldn't...what is the unfairness, what is going to happen here? As has been mentioned, the amount of money statewide is not huge, somewhere around \$3.5 million dollars, but that \$3.5 million is spread out among a few numbers...a few people, a few people. So the issue to those people is large. It is a