

very tough for them to stay aboveboard. Also we need to try to help the cow-calf operators and the sow-pig operators. I can't see why we want to tax, put a personal property tax on breeding livestock. It is just that simple, and I know that accountants treat these differently, but, as I understand it, if you buy livestock, buy breeding livestock, well, then the accountant will usually recommend that you depreciate them. If you raise them, no, you don't have to, but, as I understand it, some accountants do recommend that you depreciate them too. Senator Landis said most of the time livestock raisers receive more for depreciated livestock when they sell than when they buy. Well, Senator Landis, I can quote you sometimes that they don't and I am not in the livestock business, but I have some good friends that are and some relatives, and sometimes they take quite a loss on this breeding livestock that they buy. You asked me if this is a friendly amendment. Yes, it is a friendly amendment and it is also a common sense amendment and a realistic amendment. And I'll show my cards, I will support LB 1063 reluctantly if we also get the sales tax off of farm machinery. I'd rather have 1120, rather have LB 1120, but I realize that right at the present time we don't have the votes for it. But let me tell you this, railroads will not pay one penny of personal property tax in Nebraska. Mark my words. It is just that simple, they will not pay one cent of personal property tax, and I don't care how we structure this, they will find a loophole. So this amendment helps that little guy out there. Governor Nelson says I want to help that individual, I want to help that little guy, this amendment will do it. And so I would encourage you to support this amendment. Thank you.

**SPEAKER BAACK:** Thank you, Senator Hefner. You have heard the closing on the amendment offered by Senator Hefner. We will now vote on that amendment. All those in favor vote aye, opposed vote no. Senator Warner.

**SENATOR WARNER:** I request a call of the house and a roll call vote.

**SPEAKER BAACK:** A call of the house has been requested and a roll call vote in reverse order. First on the call of the house, all those in favor vote aye, opposed vote no. Record, Mr. Clerk.

**CLERK:** 21 ayes, 0 nays to go under call, Mr. President.