

machinery issue, I went out and visited with one of Governor Nelson's aides and told her, you know, that I realized my amendment does not identify a funding source but I would work with her or anyone else in this body to find some funding sources to make it revenue neutral. As I said, I'm not looking at this as something that I'm trying to stick the burden of this financial issue onto the state. I'm not looking at cutting the budget or finding ways to do that. I will try and find some funding sources. I will work with people to do that. I think this is a cleaner way to go, quite frankly, but I realize that there are some that object to the idea. And, as I said, all I guess I really want to see is have a vote up or down to see where we're at, and if it fails, we'll go back to the Warner amendment that's forthcoming and I plan on supporting that, but I would like to get at least a shot at addressing this whole issue of sales tax on farm machinery. I just think it is grossly unfair that you're going to ask one segment of our society to pay both in the front end when we purchase the machinery and then to have the luxury of owning it we've got to pay on the depreciation schedule as well. I just see that as being totally unreasonable from the sector that I have to represent. That makes it very difficult to go home and say I voted for the 3-R plan to tax you basically twice. So this would at least address some of the concerns, probably the principal concern I have with the 3-R plan.

SPEAKER BAACK: Thank you, Senator Rod Johnson. Senator Hefner, you're next.

SENATOR HEFNER: Mr. Speaker and members of the body, I rise to support the suspension of the rules to address Senator Johnson's amendment. I believe now that we have received, as I understand it, a compromise amendment, Senator Warner's amendment, that it looks to me like it's awful complicated. It would take a Philadelphia lawyer to figure out some of those things. Strike that from the record, excuse me. I'd say a Nebraska...a Nebraska lawyer. Excuse me. (Laughter.) But, anyway, I think we ought to keep this plan simple because this would be a heyday for the attorneys and the accountants. I just want to read you a couple of the explanations. Sales tax on agriculture energy. What is agriculture energy? Is that the energy that we use to process agriculture products too? I think we need a definition for there. And that's taxed at 1.25 percent. Sales tax collection, it reduces the collection fee by 25 percent. And, as I understand it, reading the bill, it's 2.5 percent on the