

occurs in agricultural land because of depreciable property, and I do have handouts now which will show the approx...estimated impact by county. That will vary, obviously, depending upon from year to year what that depreciable valuation is, but I do have estimates, at least, as to what would be likely to occur based on the Department of Revenue's work. I will have those handed out.

PRESIDENT MOUL: Thank you, Senator Warner. Senator Moore.

SENATOR MOORE: Madam Speaker, I would like to challenge the germaneness of the Warner amendment. Could I state my reasons why now?

PRESIDENT MOUL: Please do so.

SENATOR MOORE: Well, actually the sales tax provisions that were probably drafted in a way that are germane as far as the farm machinery portion of it. The situation with the sales tax on energy and the sales tax collection provisions of this amendment are certainly not...I don't know, I can't state by line and number every section of the bill or the amendment, but certainly those...the sales tax on ag energy and the sales tax collection issues are certainly nongermane, particularly if the last amendment was nongermane, and since they are a part of the amendment, I would ask the entire amendment be ruled as not germane.

PRESIDENT MOUL: Thank you, Senator Moore. Senator Warner, would you respond?

SENATOR WARNER: Madam President, as was indicated, I did state the other day that I felt that the amendment that was going to come in would be germane, and I will go down; there are essentially five pieces to the amendment that go together. One, obviously, the first part has no problem because it provides some operative dates for the act. The refund on sales tax and use tax on equipment is directly tied to depreciable personal property. You do not or you are not eligible for a refund unless that depreciable property is on the tax rolls to work hand in hand, and I believe it would be clearly germane. The aid to counties is the same basis. It is directly tied to the amount of increase of depreciable agricultural property, and, therefore, I believe would be germane. And then the collection fee and the sales tax, quite frankly, with the refund put into