

SENATOR HABERMAN: No, don't take that long.

SENATOR BERNARD-STEVENS: I'm going to read the section. Yes, Senator, my understanding of the words "commercial agriculture" would be that part of the machinery used for the production of agriculture products.

SENATOR HABERMAN: You say it does or doesn't?

SENATOR BERNARD-STEVENS: That equipment that is used...that would be depreciated that's being used for.

SENATOR HABERMAN: For commercial agriculture. But you haven't told me what commercial agriculture is.

SENATOR BERNARD-STEVENS: I gave you my definition, Senator.

SENATOR HABERMAN: As what?

SENATOR BERNARD-STEVENS: That equipment that is used for the production of agriculture products.

SENATOR HABERMAN: Well, I haven't ever seen that used in the amendment or I haven't ever seen it used before. But you're completely satisfied that it does include regular farming. Is that correct?

SENATOR BERNARD-STEVENS: New and used, that's my...I'm satisfied, yes.

SENATOR HABERMAN: All right, I think Senator Kristensen signed the amendment. I would like to ask him a question.

PRESIDENT MOUL: Senator Kristensen.

SENATOR HABERMAN: Senator Kristensen,...

SENATOR KRISTENSEN: Yes.

SENATOR HABERMAN: ...on page 7, line 13, the tax commissioner may recover any refund paid as an underpayment of the sales tax if a refund was allowed and the machinery and the equipment was not properly listed. What's he going to do with the money after he recovers it?