

in the amendment or the original introduction of 1063 to sales tax. It has nothing to do with the property tax issue in LB 1063. They're totally new portions to the bill. They...the only tie to the property tax, if you will, is for audit purposes and that is, I guess, a stand-alone issue. Were it not for the sales tax provision in the amendment, there would be no need for the amendment. In other words, the amendment could not stand alone by itself, and I think the language in the germaneness rule is one of it must be a natural and logical sequence to the subject matter of the original purpose. The original purpose of the bill, LB 1063, and the amendment to it, was to tax personal property on a net book value basis. This portion of the Warner amendment deals with crediting or auditing sales tax on farm machinery. If you were to strike from this portion that word "depreciable" as it relates...as it prefaces agricultural machinery and equipment, there would virtually be no issue with regard to the question of the germaneness. Granted, it was carefully crafted so that it would, hopefully, I guess, on the part of the proponents, stand up to a germaneness ruling but, clearly, it is new subject matter, it does not stand alone by itself and were it not for the sales tax issue, if you were to strike sales tax out of the amendment, there is no need for the amendment, so the sales tax becomes the primary purpose behind the amendment and is new subject matter to the bill. I would respectfully request that the Chair rule this amendment not germane to the bill.

PRESIDENT MOUL: Thank you, Senator Hall. Senator Warner, would you like to respond?

SENATOR WARNER: Yes, Madam President, and members of the Legislature, as I indicated earlier on this discussion that the refund is directly tied to the requirement of having had filed that property as depreciable personal property with the assessor, I felt that it was germane because it deals with the requirement of the personal property being on the tax rolls to even be eligible for a refund and there was no way to address...it is not an outright refund. It only is a refund when the conditions other...in the rest of the bill requiring the filing of depreciable personal property has been met, can be proved and filed with the Department of Revenue that, in fact, the equipment is on the depreciable tax rolls to be eligible. And, for those reasons, I felt it was germane.

PRESIDENT MOUL: Thank you, Senator Warner. Senator Hall, I'm