

So, therefore, I would say that it's out of order, it's not germane. A nongermane amendment includes one that relates to a substantially different subject. Well now, Madam Chairman, commercial agriculture is a different subject, therefore, I cannot understand how it can be germane. So I ask that you rule that Section 179 is not germane to 1063.

PRESIDENT MOUL: Senator Haberman, I am going to rule that your point of order is out of order. We have already addressed this and the proper role would be reconsideration.

SENATOR HABERMAN: Madam Chairman, I asked what should I do about this proposition and I was told by the folks up in front that beings that it is being separated, it could be challenged and that's why I am challenging you because I was told by Pat and possibly you that due to the subject being separated this could be challenged. Now I get a complete reversal of what I was told or I would never have tried it. I just don't understand.

PRESIDENT MOUL: Senator Haberman, we just went through this procedure with Senator Hall. It has been divided and we have ruled on germaneness and my ruling has been sustained. We will proceed with discussing the Warner amendment. Senator Warner.

SENATOR WARNER: Madam President, members of the Legislature, this portion of the amendment deals with the eligibility for an 80 percent refund of sales tax paid for that depreciable personal property that has been filed with the county and will be taxable as depreciable personal property. Two reasons, several reasons for doing this the way that it is presented. First, it eliminates, as a refund, it eliminates the dealer to be, of farm equipment, to being in the position of having to make a determination, when a customer comes in, the purpose for which the equipment may be used and that, in itself, could be a very difficult problem. It also makes sure that property that has, does receive a refund is, in fact, being taxed in some other fashion. So that there is an equity issue here, it seems to me the property that is not depreciated is not going to be paying property tax but would be paying sales tax and it would be assurance of that equal treatment. As the amendment is drafted, it does address the issue of border bleed, perhaps more directly than any we've had and with a fairly significant impact on the individual who buys equipment outside of the state and fails to report it for use tax as now required by law. If,