

would be up to 5 percent before you could blink twice. I think that...I realize that a 4 dollar tax on fertilizer is difficult, it's onerous, it is something that might increase as time goes by. However, my problem at this point is that I think it is a better alternative than the tax on energy and that, basically, is why I'm supporting it. The comment has been made also that this version increases the tax...the rebate on sales tax on farm machinery from 80 percent to 100 percent and that, I think, is good, although of course, as Senator Schmit mentions, agriculture is basically paying for that increase. Well, one of the reasons that we need to remove the sales tax on farm machinery is the fact that there are problems along the border. Because our neighboring states do not have the sales tax on farm machinery, the dealers on our side of the border are at a disadvantage in that the use tax that is supposed to be paid in lieu of sales tax when articles are purchased outside the state is not or cannot or does not seem to be well enforced. I don't know whose fault that is, but that's a fact of life. So I guess all I can say at this point is that I think this amendment is an improvement over the current form of the bill from the standpoint of agriculture. When you get right down to the dollar figure, the advantage to agriculture is very slight. I admit that. However, I think it is a better bill, it's a better proposal than the one that is currently in 1063 and so that's what swayed me to support this amendment.

PRESIDENT MOUL PRESIDING

PRESIDENT MOUL: Thank you, Senator Lamb. Senator Haberman.

SENATOR HABERMAN: Madam President and members of the body, it's real simple to see why Senator Lindsay put his name on this amendment and why he supports it--'cause he isn't going to have to pay it. As far as he's concerned tax the other guy. As long as I don't have to pay it, that's fine with me. Just go ahead and tax him. I can't support straight across the board 4 dollars a ton on taxing fertilizer for many, many reasons. First of all, I have a motion up there that removes the sales tax exemption for farm equipment. It also removes a state aid reduction, the sales tax collection and the energy tax collection. If the farmer is going to complete and compete and still get shafted by this body, we don't want the tax. They say it's border bleeding. Well, the Revenue Department, Senator Lamb, for your information, gave them the money to hire three to six more employees and gave them three to six million dollars to