

amendment, and it may be one that will be offered sometime that says these cattle shall not be considered inventory. And, of course, that means that we have to fight through that entire process as to whether or not they would be tax exempt in that manner. My concern, as I have said before, is that we have opted to change directions on the tax policy of the State of Nebraska. This is not, in my opinion, a rural fight versus the urbans, it's not a livestock man's fight versus the businessman. It is an effort to maintain a direction of the tax program of this state which has been beneficial. You have heard many arguments about the beneficial impacts of 775. I did not support that bill and I question its reliability and its value, but it has, without doubt, made some substantial contributions to the business community of this state, and maybe even to the entire economy. It is my conviction that the removal of the tax on personal property has also been beneficial to the livestock industry and to the state as a whole. To reimpose a part of that tax in a manner in which I consider to be discriminatory, an arbitrary and capricious manner, in my opinion, is the wrong way to go. I would have preferred to have exempted all livestock with one amendment, but that is not the way it has turned out. The body chose not to adopt that amendment. Therefore, I am taking this route and I am asking this body to exempt beef cattle because I think that the beef cattle industry is so important to this state. We are either number one or number two in cattle on feed. We have a large sandhills grazing area which can be utilized by nothing other than beef cattle, and certainly beef cattle deserve to be included in the tax exempt category. I know that there are those who say, well, we have worked out a plan, we have made an agreement. Ladies and gentlemen, agreements made in secret violate the principle of legislative debate. This used to be a debating society. It used to be an institution where debate took place, and from time to time, it does. But all too often under the guise of working out a deal, a small group of individuals get together, some inside, some outside, always well-intentioned, always high-principled, and work out a deal, most of the time without all of the facts being considered. The best case in point is the infamous amendment to tax fertilizer, which was adopted last night. Now we know, of course, and we will learn other facts as we progress, but we know that the tax on fertilizer must be amended. Ladies and gentlemen, that is a small aspect of this bill. It is one of the most minor aspects of 1063. LB 1063 affects so many people, so many businesses, so many farms, so many ranches that you can let the fertilizer thing go along,