

like it's a big ball of mud. It needs to be cleaned up, as we well know. The fertilizer tax that has been put in, and as it is being collected, is not going to be workable. And I realize that farm groups are supporting this to some extent, and in that position then, to help this bill I think we should make a change, which I will support, to have the fertilizer tax collected by our local retailers as they sell it to the farm people. The fertilizer people are very willing to do this and will participate and not object at all, and will support that because the farm groups are saying we want to pay this tax, and the fertilizer people are going to say, if you want to pay it, we are very willing to collect it and forward it for you. That needs to be done for a very basic constitutional reason. There was a Supreme Court case involving a Canadian potash business that was being charged tax in Nebraska on a tonnage basis, which they won, because it was not a tax on the final consumer. It was a tax being charged to the company that wasn't even being charged in other states. Therefore, in order to make this constitutional, it has to be changed and I will help do that. It won't make the bill any better, because like I started off with, it is a ball of mud, and when you get done cleaning up a ball of mud, there is nothing left, and that is what it is with this bill. When you get done cleaning this up, there won't be anything left. Thank you.

PRESIDENT MOUL: Thank you, Senator Elmer. Senator Moore.

SENATOR MOORE: Madam President and members, I rise actually to technically oppose Senator Schmit's amendment because I agree with Senator Warner that you have even a bigger constitutional problem if you adopt an amendment like this, and so I'd support it if you are going to change some things, if we are going to keep the 775 exemption in, we are not going to be uniform within class. I think breeding livestock is a reasonable one to do. I agree with Senator Warner, this particular amendment probably is technically incorrect and gets you in more troubles, so with that I would actually oppose the amendment. I would also like to use the opportunity to say a few things. You know one of the frustrating things about this entire debate for the last several months on to today, and some of the misconceptions, misperceptions that have been advanced by the proponents of LB 1063 within the body in the Nelson administration and the press; one of those being that the Supreme Court ruling on Enron, one, Enron, two, and MAPCO, for some reason the court was saying the agriculture community in this state shall pay more