

April 3, 1992

LB 719A

SENATOR WARNER: Mr. President, members of the Legislature, I have no objection I believe to the amendment. I want to point out the purpose of the clarifying amendment as I introduced it and the reason for the 10-pound container was to make sure that...there's a lot of the little sticks that you can purchase, for example, to put in the flower pots that are fertilizer, those kinds of things on which sales tax is currently collected. They are sold, as you well know, in many places and obviously those little sticks, I don't suppose there's a ton of them sold in the City of Lincoln in a year or at least in a large city as a practical matter and it would be a nightmare from an administrative viewpoint. Actually from an administrative viewpoint, probably the use of sales tax is an easier approach than the size of the package purpose is to be accomplished is essentially the same and I do not see any problem with using that as a definition. I should also point out that I am told at least that the amount of fertilizer that would be affected statewide in terms of tonnage is probably something under 1 percent of the total. So it's not an appreciable amount of difference in terms of dollar collections, but for administrative purposes it would make maybe greater sense to use the sales tax exemption.

SPEAKER BAACK: Thank you, Senator Warner. Senator Hefner.

SENATOR HEFNER: Mr. Speaker and members of the body, I rise to support this amendment. I think this is a good amendment. It's certainly a clarifying amendment. My interpretation of the amendment is that if you pay sales tax on some type of fertilizer why then it wouldn't be subject to the \$4.00 tax. So I think this will help the retail merchants in identifying these packages and so I support the amendment.

SPEAKER BAACK: Thank you, Senator Hefner. Senator Lindsay, yours is the only light on. Do you wish to use this for your closing on your amendment?

SENATOR LINDSAY: I would simply move the adoption of the amendment.

SPEAKER BAACK: Thank you, Senator Lindsay. You've heard the closing on the Lindsay amendment to the Warner amendment. All those, we will now vote on that amendment. All those in favor vote aye, opposed vote no. Have you all voted? Record, Mr. Clerk.