

SENATOR MOORE: ...are making a vote that we don't really want to help homeowners, we've got a different agenda that we're not really willing to own up to.

SPEAKER BAACK: Thank you, Senator Moore. Senator Hefner, you're next.

SENATOR HEFNER: Mr. President and members of the body, I have a couple of questions for Senator Beutler.

SPEAKER BAACK: Senator Beutler, would you respond, please.

SENATOR HEFNER: Senator Beutler, in your amendment where you say business inventory and feed, fertilizer and farm inventory, would you give me a description of farm inventory? What does farm inventory include?

SENATOR BEUTLER: Senator Hefner, the line of reasoning that I would take on this particular amendment is this. And I take it in part because with the short time frame it's impossible, I think, for any one person to go completely through the Department of Revenue interpretations and figure out what has been included historically and what has not been included historically. So what I did, I took out of the statute, 77-202, the exemption exactly as it was in the statute, "feed, fertilizer and farm inventory", and I'm saying that the guidance that we would give to the court...that I would give to the court with regard to this particular exemption is to follow our historic interpretations of this particular category. And the reasons I would say that is because those interpretations must be generally accepted, otherwise you and I would be in here every year changing them. So let's follow...let's return to the status quo with regard to that particular category. Now, as you know, there is a subsection (9) to 77-202 which says, "grain, seed, livestock, poultry", it's a separate category right now under the statutes. And I think that most...most livestock would come under (9), which is not included in my amendment. However, having said that, it's possible that the Supreme Court would include different kinds of livestock operations under this particular amendment. They could do that and I certainly would have no objection to that because if it's logically under the category of inventory, then I think it should be included. Now, if you want to be sure about livestock, after this amendment, you can offer an amendment that would put in subsection (9), "grain, seed, livestock, poultry" etcetera. And I will vote for