

opposition from either NACO or the Department of Revenue. No one testified in the committee against the amendment. We do make it clear that not receiving the form in the mail does not excuse the taxpayer from the duty to report his personal property. I guess I'm inclined to believe that when we ask our citizens for tax dollars that we do so by the most convenient means available, and that is home mail delivery. That is the purpose behind Section 1 of the amendments. I would appreciate your support. Thank you very much, Madam President.

PRESIDENT MOUL: Thank you, Senator Johnson. Mr. Clerk, there are amendments to the amendment.

CLERK: Madam President, Senator Moore would move to amend the committee amendments. Senator, I have your AM16S. (Moore amendment appears on pages 77-78 of the Legislative Journal.)

PRESIDENT MOUL: Senator Moore.

SENATOR MOORE: Madam President, members, this amendment is the one I withdrew from LB 1. This is the amendment that I brought forth to the committee the other day. And this amendment simply, certainly in my opinion, not just reaffirms present policy, but accomplishes that policy at a much more reasonable and rational fashion. I've handed out the explanation, you'll soon be getting the actual verbiage, because it was changed slightly from the other day. But the policy this body adopted when it passed LB 1063 was that since this state was going back, so to speak, on a deal of years ago when we said we were going to exempt farm machinery from the personal property tax, we are going to make it subject to the sales tax, when we went back on that deal and reimposed the tax on the personal property tax side, this body chose to at least make the deal go retroactive and say we're going to repeal the sales tax. And so that was the policy this body chose. There was much discussion on how to pay for that. But then again, but nevertheless the policy was that, yes, we were going to exempt farm machinery from sales tax in the State of Nebraska for a variety of reasons, and that was the policy this body chose. But the way in which we chose to do that, which I don't think, never thought it made a whole lot of sense, I'm more convinced now as we try and implement out across the State of Nebraska it really doesn't make sense. What this amendment would do would simply, instead of now, under LB 1, under LB 1063 obviously a farmer pays a sales tax. Then they have to go find a sales tax refund form to send into the State