

And in no way am I trying to jeopardize anything, that's why I withdrew my amendment on LB 1 and ran it on LB 3. Now, argument can be it's outside the call, I certainly feel that it is, I certainly think that it makes sense. I think it's just reaffirming a policy we've already chosen. But it makes that policy and implements that policy in a much more reasonable fashion. And, with that, I'd ask for adoption of the amendment.

PRESIDENT MOUL: Thank you, Senator Moore. Before we proceed with debate, I would like to draw the senators' attention to the area under the south balcony. Special guests today of Senator Wehrbein are Dick and Marie Johns of Hawaii. Would you please rise and be recognized. Welcome to the Chamber. Thank you. Now recognize Senator Wickersham, followed by Senators Warner, Coordsen, Lamb, and Hall. Senator Wickersham. Okay. Senator Warner.

SENATOR WARNER: Madam President, members of the Legislature, I'd rise to oppose the amendment, even though I can certainly see some logic. But in some of the administrative problems that might be created perhaps would be readdressed with a triplicate form. But I can still see a number of problems. The reason the concept of a refund was initially utilized was to assure that either the sales tax or the depreciable property tax had been paid, one or the other. And it gets complex depending on the...again how an individual may operate. There are those who may expense, for income tax purposes, the sales tax on a piece of equipment. There...others may not. I don't know if there is a uniform method of doing that, I rather suspect that there is not. But I see...seems to me that the possibility of error, even inadvertent error, is much greater under this proposal. One of the areas that really concerns me is the auction. Those of you who are familiar with going to a farm auction know that you may bid on...or purchase half a dozen different items, and some of those may be small items, such as tools or repair parts that you could utilize, they cost a few dollars, they would properly be sales taxed, other items on that same listing would be subject to or eligible for a refund because it was a piece of operating equipment. And I can imagine the people who will be upset from the auctioneers while those of us would be standing in line while you determine which of those items are subject to sales tax, which of those items were subject to not being taxed or subject to a refund or an exemption. You're going to receive, in my opinion, a great deal of concern and complaints trying to utilize that process. It seems to me that while we