

refund which there is no authorization for under law?

SENATOR MOORE: I don't know, Senator. I don't know the answer to your question, Senator Coordsen. I know what you're talking about, but I can't tell you if they pay it up front, or if they get the refund.

SENATOR COORDSEN: Okay, well I don't know the answer...

SENATOR MOORE: (inaudible) asked the right person first.

SENATOR COORDSEN: I see. Senator Warner, at a farm sale there are both dealers that purchase and private individuals that purchase. Dealers have a sales tax exemption number that they use. Do you have any knowledge of how those particular purchases are handled at a farm sale?

SENATOR WARNER: By the auctioneer?

SENATOR COORDSEN: Yes.

SENATOR WARNER: Not...no, in fact, I do not know. But I do know that I think as a practical matter you do not find those people buying the small items that are subject to sales tax. They usually would be buying large items, and there would be limited numbers of people who would be going through the line. You know, there might be two or three dealers there. But I don't...generally, I don't believe there's a vast number. Everybody in line would not be.

SENATOR COORDSEN: Well, thank you, Senator Warner. I rather suspect that at least in my part of the country that there are substantial numbers of people who make a living in dealing in used farm equipment, most of which is purchased at farm sales. The dealers would have, certainly, the sales tax exemption number because of the nature of their business. They are retailers of farm equipment. Emil, Emil's going to answer this. Senator Beyer, would you be able to answer that.

SENATOR BEYER: Well, Senator Coordsen, in working with a lot of the auctioneers through our lunch wagon business, most of them, when you register, if you're going to ask for the exemption, you have to give them your...a copy of your exemption number and then they give it to you. If you're not, they charge you for it, and then what they do I don't know. But I know that up