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front they will ask, when you register, if you're exempt from purchase...from sales tax. You have to give them a copy of your number.

SENATOR COORDSEN: Okay, thank you, because I did not know how that was handled. And I imagine that if they don't do it, then certainly the dealer would have to eat the sales tax, because I don't think there's any way that they could get it back after they had paid it. The reason that I mentioned this is simply this, is that it is not inconceivable that people who are entitled to a refund on depreciable equipment, through the language in LB 1, would certainly be verifiable for an exemption number for those particular kinds of purposes. Yes, there may be some additional resources expended in the event that the Department of Revenue decided that they needed to audit these types of sales to ensure. I have a number of numbers that must be used, certified pesticide operator, for example, that number...

PRESIDENT MOUL: One minute.

SENATOR COORDSEN: ...must be used on purchases of registered pesticides. I have a gas tax I.D. number that must be used on the purchases of tax refund fuel for farm uses, nonhighway use. So there is a variety of things that we're familiar with, in agriculture, for doing that. I think that Senator Moore's amendment would make a much more clean system. It would reduce the turnaround time, certainly would not be an impediment to the free flow of trade, and would be a better system for us to use than that that is currently being used. And it would still leave in place all of the safeguards with regard to checking as to whether an item was sales tax exempt and not depreciated or not. I think the paper trail would still be there, it's always a cost to that. Thank you.

PRESIDENT MOUL: Thank you, Senator Coordsen. Senator Lamb.

SENATOR LAMB: Thank you, Madam Chair. The reason I support...I support this amendment by Senator Moore because, as he points out, to pay the tax and then get the tax back is really a convoluted system, it is really not necessary. And if we think back to the last session, the reason it was done in that manner, as I understand it, is so that there would be a paper trail so that the county assessor would be sure to get that equipment on the property tax list to...in order to tax it on a depreciated