

basis. But there are other methods of doing that. And when we think about business equipment, that sort of paper trail is not available to them, and so the county assessor has the problem of assessing business equipment, even though he doesn't have that tax rebate paper trail that we have currently with farm machinery. So, I think we could simplify government and still get all that equipment assessed by...if we adopt Senator Moore's amendment, which says simply you just don't pay the tax in the first place, rather than pay the tax then send in your application form, which I have done, and which I got back because I neglected to fill out one line. Much simpler system, will work about the same. Will be workable. People will still be required, there can be a system adopted whereby people will still be paying the property tax on that equipment, and it would just be more efficient. So I think we should adopt Senator Moore's amendment.

PRESIDENT MOUL: Thank you, Senator Lamb. Senator Hall, followed by Senators Wesley, Byars, and Ashford. Senator Hall.

SENATOR HALL: Thank you, Madam President and members. I rise to oppose Senator Moore's amendment. I do want to thank him for offering it to LB 3, though. But I oppose it on principle, basically. I had opposed the provisions in LB 1063 that stripped the sales tax from farm equipment. I believe that the issue is one of equity, if the sales tax is being paid on other business equipment it ought to be paid on farm equipment as well. I think it was a heavy price to pay in order to pass 1063, but that decision was made by others not by me. The issue of whether or not it should be collected and then refunded is one, not only of bookkeeping I think, but it addresses just an issue of equity and fairness. If the desire is to receive the refund or to allow for refund, I don't think that there is any reason why the tax cannot be paid and then refunded. There is no question about whether there was a payment made, there's no question about the refund being due and owed after the tax has been paid. The only question, I guess, is how do we go about dealing with this issue and requiring folks, who receive the benefit of the exempt status, to achieve that end. Do they achieve it through a full blown exemption, that Senator Moore would have, or do we ask them to first pay the sales tax so that there is a basis in fact, a basis from which the personal property tax value can be assessed, or do we just write it off completely and say we're going to take the personal property tax and, I guess, make you justify that some other way in terms of