

opposed nay. Have you all voted? Please record, Mr. Clerk.

CLERK: 27 ayes, 0 nays to cease debate, Madam President.

PRESIDENT MOUL: We have ceased debate and I will recognize Senator Moore for closing.

SENATOR MOORE: Madam President and members, I simply rise to encourage the body to adopt this amendment. And I'm a little puzzled by the debate to a little degree. You remember one of the major arguments, at least I was given, why we did it this way was to get a reporting requirement and a paper trail. We made the policy to exempt...I don't know, I don't know if Senator Wesely or Senator Ashford voted for that amendment but that policy has already been made. We've already exempted farm machinery from sales tax indirectly. You've already made that policy, it's just reaffirming it and doing it in a straight way. Now if somehow you can go home and say we don't exempt it but they get their sales tax paid in full, if you can sell that back home, your constituents aren't as bright as mine because I could not do that in my district, regardless of who it was. It don't work like...you already made the policy to do it. This is just reaffirming that. And so, I mean, if your concern is tax base, all those things, that policy has already been made. That argument is out the window, as I said, you may have voted for it. I didn't, I have never voted for the sales tax exemption. I didn't vote for it last year. I just as soon they kept the personal property tax one. That policy has already been made. This makes it clear. As far as reporting, I mean, the reason when you buy something now, here's the form and it's up to 180 days for the Department of Revenue to rule whether or not you qualify for it. You have 30 days for appeal. You have 30 days to appeal the appeal. I mean, it goes on forever. It may go on forever. It's just a convoluted form that does not make sense. The policy has already been made, already been made by this body to exempt farm machinery from sales tax. If your concern is, by voting for this, you have to go home and get beat up by doing something friendly for the farmers, I assure you I will give you plenty of ammo if you voted on 1063, Amendment 1, you won't have to worry about that. Don't worry about that one, you've already done that. When you've already made the policy, why not do it straight ahead? As far as Senator Warner's concern about the liability issue of the auctioneer, I mean, I don't know, that's a new one on me. That was...I'm sure that was a concern he had back during the session but the major