

debate was here on the reporting. By the way we amended this, the Department of Revenue, at least it's my understanding, they feel they can implement it quite easily, have the liability on the implement dealer will be fine, the reporting requirement will be as good as the present form. You cover all those things by simply exempting it up front, having them fill out a form. And it seems like you want to revisit a debate on is it a good policy. You've already made the policy. The policy decision we have to make is do you want to make it convoluted, not make sense, overly expensive, or do you want to do it direct? I guess my opinion has always been if you can do something directly, why not do it that way. You've already made the policy decision to exempt it from taxes, this simply makes it easier for those affected by it. If you don't like the fact that farm machinery...a piece of farm machinery is exempt from sales tax, that's perfectly sound, I understand that. That's a good argument to be made, but now is not the time to make that argument. That argument has already been made. You've already won, so to speak, because you got it this way. The only thing you're voting on today is do you want to do it easy or do you want to make it hard for people. My idea, why not make it easy for people, why not, for once, make it user friendly to the people out there in the State of Nebraska and why...and the basic thing, and I agree with Senator Warner, if the implement dealer is collecting taxes, they ought to be paid for collecting those taxes. I don't have a problem with that. What I do have a problem with, with the policy of paying someone to collect a tax on a retailer collection fee that we in turn pay back in total back to the purchaser. That makes no sense to me. The reporting requirement can be taken care of. The policy has already been enacted. Let's just do it simply. I ask for the adoption of the amendment.

PRESIDENT MOUL: Thank you, Senator Moore. We will now vote on the Moore amendment to the committee amendments. All those in favor please vote aye, opposed nay. Have you all voted? Please record, Mr. Clerk.

CLERK: 24 ayes, 9 nays, Madam President, on adoption of Senator Moore's amendment to the committee amendments.

PRESIDENT MOUL: The amendment to the amendment is adopted. Is there anything further on the committee amendments?

CLERK: Nothing further on the committee amendments, Madam