

PRESIDENT MOUL: Thank you, Senator Schmit. Senator Nelson.

SENATOR NELSON: Madam Speaker, I, too, have the same concerns as Senator Warner. Senator Hall has mentioned it, and I also very much understand Senator Moore. I was talked into a few minutes ago to call the question. I was going to make this point. People are kidding themselves if they think that there is no trail on the purchase of a pivot or a combine or an old semi-truck for twenty some thousand dollars. I guess it's taxed anyhow, but it's something if it's not going to go on the depreciation schedule. Farmers might be stupid but they're not that dumb that they're not going to depreciate that equipment, so it is on there. My suggestion, and I just...it came to my mind because Senator Warner did make a lot of sense to me and I certainly don't want more exemptions and more exemptions and I know that you go in and buy an ATV or something, well, I use it for agriculture, and it's Johnny running around the pasture. That's not true agriculture. So I can see a possibility of a lot of abuse and I think that that's the last thing that this body needs or wants. I will throw this out to the body and I've not had time to discuss it. Let's have a three or a five thousand dollar limit on that purchase before the sales tax is forgiven. So you're going to get depreciable property. Anyone over that is certainly going to depreciate it or put it on...expense it on 179. So I will throw that out with the body. If there is enough consensus for an amendment, I think maybe that makes more sense. Let's have a limit of 3,000 or \$5,000; under that, they have to pay the sales tax. I will offer that to the body. If there is any consensus of opinion.

PRESIDENT MOUL: Thank you, Senator Nelson. Senator Moore, followed by Senator Wehrbein.

SENATOR MOORE: Well, Madam Speaker, I apologize for speaking again but I continue to get up and I think I need to continue to point out some of the fallacies in the arguments against my amendment you just adopted. You know, Senator Hall raised arguments about, well, the implement dealer will play games with the sales tax. Well, Senator Hall, we can do that right now with the present form. You can do that right now with the present form. Your argument is good but it was good last May, I mean, we've already done that. It wasn't good enough last May. Senator Nelson, once again, your concerns about a base level of exemption, those concerns have already...too late, you've already adopted that, you've already adopted...the exemption is