

already in statute, you're already doing it. The question is how you want to do it. So those are the...if my amendment is so evil, tell me why it's evil. I mean, tell me why it's too simple, I mean, if you don't like a farm machinery sales tax exemption, say that, but you're too late. Many of the people saying that voted for it. Senator Hall didn't. I didn't. That was a long time ago. We've already chose to make that the policy. The question is, how are you going to do it? And I think, you know, the one valid concern...and I understand Senator Warner when he says it about the liability of the dealers, I think, I mean, it's my opinion that we've taken care of that. I don't think that's a valid concern then either. I mean, the only thing you're doing now, you're just doing it directly, you're saying we are exempting farm machinery from sales tax as opposed to what we have now is you're paying the sales tax but if you write us a letter, we'll give you your money back. That just doesn't make sense to me. I don't see what's so harmful about my amendment. I think the rest of the amendment makes sense. I certainly don't want to jeopardize it. I simply ask for adoption of the committee amendments and then the subsequent advancement of the bill.

PRESIDENT MOUL: Thank you, Senator Moore. Senator Wehrbein.

SENATOR WEHRBEIN: Madam President and members, I struggled with this. Senator Moore, I would like to ask you a question to clarify. It's your intent that if you are eligible for an exemption and you get it through the dealer, everything would fall through fine. However, will the Department of Revenue check these exemptions so that if someone claims to be entitled to an exemption, let's say an acreage farm or someone that does not...is not entitled to depreciate, claims that he is, will the Department of Revenue be able to go after them then?

SENATOR MOORE: I assume they do as much as they do under the present system. Because now if I have an acreage, I can fill out form 7AG. I don't know what they...I don't know what they do about enforcing that, I couldn't tell you. But they will have just as much ability to enforce that with my amendment as they do presently.

SENATOR WEHRBEIN: But if they were to claim an exemption and later found out that they were not entitled to that exemption, the Department of Revenue will be entitled to go after them and collect the sales tax if there was a misstatement or whatever in