

away, arguing that the policy was made and why should we have the additional bureaucratic maneuver of having to file for a refund, pay the tax, file for the refund and go through those hoops in order to basically allow for the policy to be implemented. Senator Moore is correct. The policy was established. The policy was established in 1063 and that policy included a refund, it included paying the tax and establishing a refund in 1063. This change that has been adopted into LB 3 is a substantive change. It is not what I would consider a technical change to the merits of the legislation that we passed. And I believe that it is a change that breaks that promise, even though Senator Moore and I were not on the side of those who, (a), either offered this amendment or supported the bill. I believe that if the refund is one that is...the exemption, rather, is one that is needed, if it is one that is deserved, and I would argue that it is not, but if it is one that is deserved, if it is one that is desired, it is a small price to pay, frankly a very small price to pay to say, in order for the personal property tax system to work, in order for it to be traceable, in order for it to function properly and to be as, I guess, free of any problems as possible, to pay that tax on the front end and then apply for the refund. It's an inconvenience, it is. And it's a costly inconvenience if you use the example that was used yesterday of a \$100,000 piece of equipment. But that is not going to be the norm in terms of the type of equipment that is purchased. It is not going to be the \$100,000 combine that is purchased every day. Those are 20-year purchases. It's the smaller agricultural equipment, the smaller farm equipment that is done at every farm sale, it's done at every auction, four times a month in every county, at least, every weekend during the nine months out of the year when those take place. And that's the problem that's going to arise because of the Moore amendment when you strip that requirement away. You are putting the burden, you are shifting the burden from those people who receive the exemption to those people who basically make the sale. And if it's a licensed dealer, that may not be a problem. It probably will not be a problem. And I don't want this to take on the tone of an issue of those folks who buy farm equipment, farm machinery, or someone who we have to have a check and balance on in terms of their integrity or their honesty, because I don't believe that to be the case. If I would have had my way they wouldn't even have to worry about the personal property tax to begin with. But that's not the way the game played out. The way the game played out was that as a part of the process, as a part of the deal, as a part of the, I