

this body made last year was that as we knew what was going to happen, there would be a great number of farmers, and I mean the deal is, the carrot is...

PRESIDENT MOUL: One minute.

SENATOR MOORE: ...farmers out there, we're going to make you pay personal property tax now, but we're going to no longer make you pay sales tax. Well, obviously, there's a lot of people in the first six months of this year already have paid that sales tax. And so now they're going to pay property tax for '92 when they've already paid sales tax for '92. So you made the decision, the policy decision we made then was that we're going to go back to the first of the year, and that didn't go far enough. I mean there are a lot of people out there, in December that made purchases with delivery in January, are getting the double whammy, so to speak, of paying taxes, sales tax and property tax. And so but at least we're going to go back to the first of the year, for that reason you probably had to have a refund proposal. In the future, January 1, '93 we've caught...everybody we care to catch up, so to speak, has already been taken care of, unless you want to go back further, and I'll be more than interested in doing that. But from this point on...

PRESIDENT MOUL: Time.

SENATOR MOORE: ...(inaudible) everyone....Time? Thank you.

PRESIDENT MOUL: Thank you, Senator Moore. Senator Wehrbein, followed by Senators Will, Warner, Wesely and Moore. Senator Wehrbein.

SENATOR WEHRBEIN: Yes, Madam President, members. I don't want to beat this to death. I just rise to oppose Senator Hall's amendment. I really just want to say I struggled long and hard the other day when I voted for Senator Moore's amendment. In fact, I originally was not going to support it because I was very interested in keeping the faith of what we had done last spring, and I felt that I did not want to jeopardize that. But on the other hand, I have heard a lot of comment about this, this last summer. And I think it is appreciated that sales tax is not to be paid on farm equipment. But many do not really quite understand why it's necessary to take it and then give it back. And it is not a small amount. And I was going to say