

common trading range, I think, on most farm equipment today is probably from 20,000 up to 60,000. On the trade price is what you pay sales tax on. So it runs from maybe 1,000 up to say \$2,000. And in contrast to what Senator Hall said, it's not once every 20 years, a combine is once every some years...some people 2 years, some people 5 or 6. But very seldom, if ever, will a combine last 20 years. Even Senator Warner, I don't think, runs a combine 20 years. (Laugh.) But I just wanted to reiterate I think it's...I, too, want to have a paper trail. And I...there's nothing in this that I want to do that would jeopardize the paper trail or the need for this to go...these equipment...this equipment to go on personal property tax. But it just seems to me, as I voted then finally to make this an exemption instead of the refund, is the fact that I think it's much simpler, much clearer, it doesn't tie up this amount of money for 30, or 60, or 90 days, whatever it's going to take. Now, supposedly we're going to get this back in 30 days or less. But it is a large amount of money. And if it's an exemption that we've agreed on as part of the policy, then I think it just as well be done this cleaner way. And, therefore, I oppose this amendment. I just wanted to make one other comment. Senator Moore made the comment quite strong, but I think it ought to be reiterated, there is evidently some misunderstanding of what we have done. This is not a new exemption, it's a policy that we made. And I even heard on TV, last night again, stated quite flatly that, here we go, we're already going to the exemption trough by doing what we did yesterday, and that is not true. This is nothing new. It's simply reiterating what we had done, it's just simply a different method. And so I think it needs to be clear in the communications that this is simply a different form of making this...taking the sales tax off. It's not a refund, but will be an exemption will now be paid. But I think if we can do the same thing that we intended to do, which is to have a provision for personal property being on the tax rolls, this makes it much cleaner and it certainly makes it much less expensive. It seems fruitless to me to spend interest on money for your trading value when the difference, cash value, when you're going to get that back, even if it is 30 days. It's just an extraordinary expense that need not be when you could make it much cleaner using the exemption route.

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

SENATOR WILL: Thank you, Madam President, members of the body. I rise to support the Hall amendment to LB 3. I think it's fair