

PRESIDENT MOUL: Time.

SENATOR WARNER: ...this route, obviously at some point, is a dollar amount just for definition purposes.

PRESIDENT MOUL: Thank you, Senators. Senator Chizek, followed by Senators Hall, Warner, and Moore. Senator Chizek. Senator Hall.

SENATOR HALL: Thank you, Madam President. Again I rise in support of the amendment. The issue that Senator Moore raised in terms of the balance of LB 3, I would argue are not substantive. The issue of the Coordsen amendment was just for purposes of clarifying how the sales tax would be handled in determining the base. Some people handle it differently than others, whether you expense it, whether you capitalize it, whether you depreciate it, whether you don't deal with it at all, I mean those are the things that needed to be clarified. The same thing with the Johnson amendment, which is the balance of LB 3, in terms of the reporting and how...who was going to send out the forms and allowing for a uniform operation of the policy, not change in the policy, but uniform operation and application of that policy. I went back and looked at the transcript on 1063 and, you know, Lindsay, who was one of the introducers of the Lindsay-Lamb amendment, and John said, I think it's fairly clear, from the legislative history, that this has become a package. But this amendment is to make it clear that it is the intent of the Legislature that this is not severable. Senator Warner said that the other change that is made deals with the refund on agricultural equipment. The way the bill was originally written it required the individual, who applied for a refund, and at that time it was 80 percent, if you remember the deal went from 80 to 100 percent, Senator Moore, it's another substantive policy change that we might deal with today before we're done. The applying individuals go to the court house and make sure and get something to substantiate that that piece of equipment was, in fact, on the personal property tax rolls. That's what the intent of the legislation was. Senator Warner went on to say that the refund was substantiating that it was bought to use for agricultural purposes on which the sales tax is paid, and then the department will refund that sales tax. But the department will notify the county that the piece of equipment should be put on the depreciable tax rolls for that taxpayer as it was received, the refund. My good friend, Senator Lamb, who cosponsored the amendment, when asked