

dealt with going from 80 to 100 percent of sales tax exemption, it had to be done on a refund basis. Not too much to ask. Something that fully, on that amendment, 29 people supported, Senator Bohlke included. There were a number of individuals who said, yeah, this is something, because of the effect it's going to have on my people, because we know that we probably cannot change what the court has wrought in terms of personal property tax and we have to address this issue to try to solve the problem once and for all, hopefully, we have to make concessions. City folks said, yeah, we've got to exempt agricultural equipment. But in order to allow for the system to work, in order for the reporting to be there, in order to make sure that we're not back in court so that we can guarantee that that personal property, and we can show to the court that that personal property is on the rolls, we've got to have a refund system. It's not because we want the farmers to have to go out of their way and fill out nine other forms, it's because we didn't have any choice. It's because the court laid it out for us and said, look, you've got to be able to substantiate that you haven't bastardized the system so far that you only have 25 percent of the base paying 100 percent of the taxes. And that's why we had to enact 1063. And that's why we had to have the reporting requirements for the refund of the sales tax exemption, not because we wanted to make a system that was unworkable, overburdensome and bureaucratic, no, it was because we didn't have any choice. And we don't have any choice today to continue with that system. If you leave the Moore amendment in LB 3 and enact it into law, you're going to put us right back where we were prior to LB 1063. You're going to, in effect, erode that base of personal property over time and you're going to gradually seep back into that system of a court decision that says, no, it doesn't work anymore, you still haven't fixed it. That's where we are, unfortunately. I don't like it any better than you. You got to remember where I came at from this issue in terms of ag machinery in terms of personal property to understand what I'm trying to do here. I would urge you to support the amendment to repeal Senator Moore's exemption change and then pass over LB 3 to Final Reading. Thank you, Madam President.

PRESIDENT MOUL: Thank you, Senator Hall. We will now vote on the Hall amendment to LB 3. All those in favor please vote aye, opposed nay.

SENATOR HALL: I just ask for a record vote.