

depreciable property in that sense, and I think that's a good reason for exempting them as well as the inequities between those who purchase and those who simply raise their replacement stock. So I'm happy to say that I am able to support Senator Lamb's amendment, and believe that this is a correction that should be made in the system that's embodied in 1063.

PRESIDENT MOUL: Thank you, Senator Wickersham. Senator Hefner, followed by Senators Robak, Will and Warner.

SENATOR HEFNER: Madam President and members of the body, I rise to support the Lamb amendment. I signed on with Senator Lamb on this amendment and I believe it's a good one. Remember, last spring I think we talked a little bit about breeding livestock. And I have quite a few dairy herds in my district, and they're hit especially hard, especially the beginning dairy farmers, because most of these young dairy farmers buy their herds, buy their equipment and so they have a lot of depreciable assets there. So I just think it's unfair. And what this is doing is discouraging some of our young farmers to go into the dairy business. And I don't think we want to discourage them, we want to encourage them. Also, it's hurting the cow-calf operators, sow-pig operations, maybe in the case of the sow-pig operations not as much because the investment isn't that great per unit or per animal. But I certainly would like to see livestock be exempted, or maybe I should say breeding livestock exempted from depreciation. And so those are my thoughts today. I certainly hope that you will consider them when we're voting on this amendment.

PRESIDENT MOUL: Thank you, Senator Hefner. Senator Robak.

SENATOR ROBAK: Question.

PRESIDENT MOUL: Are there sufficient seconds for the motion to cease debate? There are. We will now vote on the motion to cease debate. All those in favor please vote aye, opposed nay. Have you all voted on the motion to cease debate? Have you all voted? Please record, Mr. Clerk.

CLERK: 25 ayes, 0 nays to cease debate, Madam President.

PRESIDENT MOUL: We have ceased debate. Recognize Senator Lamb for closing.