

SENATOR LAMB: I'd like to ask for a call of the house, please.

PRESIDENT MOUL: We have a request for call of the house. All those in favor please vote aye, opposed nay. Please record, Mr. Clerk.

CLERK: 14 ayes, 0 nays to go under call, Madam President.

PRESIDENT MOUL: The house is under call. Would the senators please return to the Chamber and record their presence. All unauthorized personnel must leave the floor. While the senators are returning, Senator Lamb, would you like to proceed with closing, or do you want to wait?

SENATOR LAMB: Wait just a few minutes, if I could.

PRESIDENT MOUL: Okay. Senator Ashford, Senator Baack, Senator Bernard-Stevens, please check in. Senator Bohlke, Senator Byars, Senator Pirsch, Senator Schellpeper, and Senator Elmer, please check in. We are still waiting for Senator Byars and Senator Pirsch. I would remind the senators that the house is under call and would you please be seated. We're looking for Senator Byars. We're still waiting for Senator Byars. Senator Lamb.

SENATOR LAMB: Thank you, Madam Chair. I know it's very difficult to get anything done with not a lot of legislators here, as Senator Hall found a few moments ago. But I just want to very briefly stress again the intrinsic unfairness of the provision which taxes some cows and does not tax other cows. I think that may have even constitutional problem. But I'm not that type lawyer or a lawyer. But, nevertheless, just to run through it briefly again, two main reasons. One reason...one reason that I didn't mention before is that actually breeding livestock is more like inventory than it is productive machinery. You buy a punch press for your factory, you use that solely to make a thingamajig. You buy a cow and you trade cows, see, you do use them for productive purposes, such as to produce a calf, but there are a lot of people that just raise cows to sell cows, so they are really inventory for those people. They are inventory in many cases. Now the other one is the point I made before, the very unfairness between cattle owners. This one cattle owner, such as myself, I have a cow herd, but we raise our own replacement heifers. So they are not depreciable, you cannot depreciate them because you raised them and you