

says the qualification of the purchaser, now it changes the qualification of the piece of property. The exemption is not granted to a farmer, if someone is a farmer, the exemption is granted to something used for agriculture purposes, so it makes that change. Secondly, it eliminates the reference to information received by the tax commissioner to make it possible for the tax commissioner, as was the original intent of LB 1063, the only reason you're doing this is to make sure that there is a paper trail to give to the county assessor for valuation purposes in the personal property tax area. That makes it allowable for the tax commissioner to give it to the county assessor. And, third, it changes the penalty from a simple Class V misdemeanor of zero to a hundred dollar fine to a civil penalty of \$100 or ten times the amount of tax due and this was done to make it fall in line with the other sales tax violations. Those are the three things that this technical amendment does to the bill and makes it more workable.

PRESIDENT MOUL: Thank you, Senator Moore and Senator Bernard-Stevens. Senator Hefner.

SENATOR HEFNER: Madam President and members of the body, Senator Moore, I have a question. Okay, when you say that it's on the property, explain that a little bit more to me. Say, if a tractor is used by a farmer or a tractor is used by a construction company.

SENATOR MOORE: Well, I mean, arguably, the way the bill is presently written a farmer...a farmer could that also maybe for whatever reason happens to be in the construction business could come in and say, I'm a farmer so, therefore, I qualify for the exemption even though that purchase will not be used for agriculture purposes.

SENATOR HEFNER: Uh-huh.

SENATOR MOORE: It will be used for, you know, maybe it's a Ditch Devil that on the side they go out and lay cable and pipe with. I mean, and so I mean, so the way it's written it's saying it's the occupation that qualifies you for it, where actually what it's used for, if it's a Ditch Devil used for agriculture purposes, it should be exempt. If it's a Ditch Devil used for construction purposes, it would not be exempt. And so, I mean, under the present situation, you know, it says the occupation has nothing to do with it, it's actually what