

cattle in our herd to fourth. Missouri is now ahead of us, I understand. I don't know if personal property has had an effect on that, but I think it will have a long-term effect on what takes place. And so that creates a problem for me. Even when we purchase machinery we are not trusted enough so we have to send our sales tax into the State of Nebraska and apply for a refund. The question of trust here really bothers me. I understand your concern that maybe somebody from town is going to go out and buy a lawn mower and not pay sales tax on it. I think our...I think that our machinery dealers have enough sense and are sensitive enough to this issue that if we would lay this matter to rest once and for all, that they would be very careful in this matter. Senator Wesely, you stated, and the question I have is you stated that this special session was not the time to do this. What type of tax relief would you propose for the farmer in the State of Nebraska when you consider that as near as I can determine I would be much better off to move my farm to any other state and my tax burden would go down? What you would propose next session then? I'm not going to be here. I regret that, but what would you propose for some type of relief along the way? We have some terrible disincentives to expand to transfer wealth from father to son. What would your proposal be at this time?

SENATOR WESELY: Well, I always looked for guidance from our rural senators as to what they would prefer, for instance, on the fertilizer tax which you mentioned, that was yourself and some other senators did prefer that over the energy tax and so, you know, we try and listen to what our rural colleagues have to say. We also have the ag land valuation benefit to provide for our ag partners out there and the property tax that they have to pay. So we've provided some of those incentives and have, in the past, had some significant exemptions. But I think we're looking for leadership from the rural senators to say what exactly it is they want and how that would fit into an overall tax picture.

SENATOR SCHROCK: Well, just set the record clear, Senator Wesely, I was one of those that said if we're going to tax somebody somehow, some way, I preferred fertilizer over energy. That does not make one less onerous than another. And I understand that we had to garner 40 votes to get the constitutional amendment on the ballot last session.

PRESIDENT MOUL: One minute.