

Senator Warner, if he would, please.

SENATOR CROSBY: Senator Warner.

SENATOR COORDSEN: I still believe, Senator Warner, that we need to explore the dyed/undyed fuel just a little bit more for the record, if nothing else, as to how it applies to agriculture, because I'm sure that come January 1, '96, people who have agricultural constituents are going to get a lot of questions on this. For the balance of 1995, until December 31st, an agricultural user of diesel fuel, as long as they have the exemption certificate on file, pays no road use tax on either dyed or undyed fuel. Would that be correct?

SENATOR WARNER: Yes.

SENATOR COORDSEN: That would be correct, for that that is used for agricultural purposes. Beginning January 1, 1996, if an agricul...member of the agriculture community, a farmer or rancher, has only available to them undyed fuel then that farmer would have to pay the road use tax at the time of delivery and file for a refund.

SENATOR WARNER: That's right, which could be done monthly, if they wanted to.

SENATOR COORDSEN: Okay. And certainly if there is a volume user, you could do it monthly. The reason I wanted to again reemphasize that, that certainly in the irrigated agriculture we have in Nebraska, many of the irrigation pumps are powered by diesel fuel and that's a significant amount of money in the cash flow of that person. And if they don't have a total supply of undyed fuel available to them from their distributor, it could create for individuals a problem. There is really nothing that we can do about it, as Senator Warner indicated. This is, as far as I know, the best system available to us at the moment, but I wanted again as a response...thank you, Senator Warner, as a response to the questions, indicate to you that there is going to be certainly some concerns expressed by having to go to a refund system for individuals in the business of agriculture if they do not have dyed fuel available to them. If they have dyed fuel available to them and that's all they buy, there is, of course, no tax paid and no refund due. But, given the significance of the dollar volume of the road use taxes, I think that all of us that have agricultural constituencies need to be