

SENATOR HALL: "Cap", you spoke to the issue of the fact that the fiscal note was basically a best guess. Is that fair?

SENATOR DIERKS: I'd say that's...it describes...

SENATOR HALL: As they sometimes are.

SENATOR DIERKS: It describes my feelings.

SENATOR HALL: Okay, and it's, you know, a million here, a million there. Anyway, we're looking at about 7 million over two years. But the...my question goes to the issue of the Beutler amendment as it relates to the fiscal note. Was there any breakdown to determine what portion of that fiscal note was represented by this portion of the exemption that deals with ag chemicals and insecticides?

SENATOR DIERKS: There was no breakdown that I can...that I can decipher. What they did was take the...some costs that they figured based on a report they had from the University Extension Service and they applied a figure that they thought was veterinary service compared to veterinary pharmaceuticals or veterinary products. They used that percentage to determine the total amount of dollars that was spent on these things in Nebraska, then applied the 5 percent sales tax, and that's where we come to some differences because, well, you go ahead, it's your question, your time.

SENATOR HALL: Well, it is and we have time this afternoon since we're not going to take up 613. But the question here...and I'm in a much better mood today, by the way. (Laughter.) But the...so look out. The issue here for me is when we talk about it, it says for purposes of this section. It says include insecticides, fungicides, I mean, is it possible that those insecticides could be used for something else?

SENATOR DIERKS: No, not really. These insecticides that we're talking about are those which are intended specifically for animals and they, for the most part anymore, are injected. Now some of them are still poured on but those that are poured on are assimilated through the hide...

SENATOR HALL: Uh-huh.

SENATOR DIERKS: ...and into the skin, into the tissue of the