

animal so it does become an integral part of the animal. The newer insecticides are...you're able to inject them and so they are actually just like a vaccine in the sense that they become a part of the animal and provide immunity. The vaccines provide immunity, the insecticides provide protection from the parasites.

SENATOR HALL: And are these chemicals, do they have a, I guess, a point in time where they're no longer effective? Is there a...

SENATOR DIERKS: Sure.

SENATOR HALL: ...a positive effect that they have for a short period of time and then they wear off, I guess?

SENATOR DIERKS: That's true. All insecticides are good for a certain amount of time and with a product like Ivomec, for instance, and it varies again with aerated area and amount of immunity or resistance that animals have built to it, but, for the most part, you could use Ivomec and expect it to carry you, oh, five or six months. So these people that are using the product faithfully are using it probably twice a year.

SENATOR HALL: Okay. Thank you, Senator Dierks.

SENATOR DIERKS: You bet.

SENATOR HALL: My question still is, I guess, and not necessarily directed at Senator Dierks but at the issue behind the exemption in that because it lies with Senator Beutler's question of Senator Warner that when these are products that do have a limited life span, if you will, that they are not necessarily an integral part of that animal for purposes of, you know, the ultimate sale or use...

PRESIDENT ROBAK: One minute.

SENATOR HALL: ...for purposes of a tax. The question has to be how great a portion or how great a life span does that product have in terms of allowing for that ultimate product, the ultimate sale of that animal to affect the policy that says, okay, we're going to exempt it from sales tax. And I'm sure that there are certain types of livestock that you would...and depending on the area and the type of problem you may have or