

because I don't think that's what we should be doing to Nebraskans on this particular issue. It isn't something that I'm trying to provide any particular grace for the agricultural producers, I have made no deals, as Senator Chambers might have suggested. I know nothing about any deal about Micron or any of that sort of stuff. That isn't part of this issue. I take these issues separately, I always have and always will, and I support them based on the issue and not on who brings them or who doesn't bring them or who opposes them or who doesn't oppose them. The issue is straightforward with you. I've been straightforward with you from the very beginning. We're trying to provide incentives to keep business in Nebraska and that's all. Thank you.

SPEAKER WITHEM: Thank you, Senator Dierks. Senator Coordsen.

SENATOR COORDSEN: Thank you, Mr. Speaker, and members of the body, I would like to get back a little bit to what Senator Warner was visiting about rather than border bleeding or all of the rest of the things and that is what is rational tax policy. And the majority of the Legisla...of the Revenue Committee, not unanimously, as I recall, but the majority of the Revenue Committee, as he indicated to you on several occasions this afternoon, felt that products that were included in products for final consumption were, in fact, exempt under our revenue system. The... hether that is an insecticide, whether it's a fungicide for the round worm that you might occasionally find on the hide of cattle, is really not an issue at all in this, it's whether we have a value added tax in Nebraska or whether we do not have a value added tax. And that's essentially what this comes down to. We don't use the words "value added tax" certainly, it's usually more...when that word is used or phrase is used it's usually used in a broader context. But we have, over the history of the...of the sales tax scheme in Nebraska since 1967, the Legislature has had to make interpretations from time to time based upon the interpretations of language of statute as it existed at that time from which the Revenue Department made rulings. And I rather suspect that this probably in the...if we were to trace the origin of this tax inclusion, I don't know this, it's a guess, may well have come from that sort of thing. When we try to draw fine lines, the line keeps getting finer and finer. For an example, we have a bill on Final Reading that has some rollers and some other pieces of production equipment made out of steel that flake off and become part of the product that rolls off the assembly line