

for Nucor steel. Sometime in the past there was a ruling Nucor steel uses carbon electrodes that generate the heat to melt the scrap iron that they use to reformulate into steel. Those rods are exempt from sales tax because they do flake off, wear out. Bits and pieces of that carbon becomes part of the steel product. Now bear in mind, the steel that they are using is fundamentally, as far as I know, all scrap, which is generally high carbon. This is probably not measurable at all. I just simply can't see where the argument is on this. We either levy a sales tax on business purchases that go into the manufacture, or in the case of animals, the growth of, a product for resale, or we do not. And in those cases where we find exceptions to what our standard policy is in the State of Nebraska, the body of the Legislature has moved to correct those. The only thing that separates LB 106, and it has nothing to do with border bleeding, it has nothing to do with a lot of the things we talk...

SPEAKER WITHEM: One minute.

SENATOR COORDSEN: ...about. It has to do with what is our policy in the State of Nebraska relative to the treatment of all of the sorts of things, materials, that go into the manufacture of something for resale, and that, in my simple mind, is the core of this argument. We either...we either do this or on Final Reading we do not vote for the two bills we have out there, or the one, I think, they're put together, one for Nucor, and the one for the cement company, because we have changed, I think, our interpretation of our policy. Thank you, Mr. Speaker.

SPEAKER WITHEM: Would like to recognize guests of Senator Hudkins. Under the north balcony, we have from Yutan, the Vik family. We have Corine, John and Maren. Could you all stand and be recognized, please. Senator Chambers, followed by Senators Hudkins and Beutler.

SENATOR CHAMBERS: Mr. Speaker, and members of the Legislature, my rural colleagues will know what an agister's lien is, and when it first came to me, my reaction was jumping agister. What it involves is somebody who provides feed to people who are feeding these animals to be given priority in their lien. That is what the agister's lien is, so that the amount of their food, feed that goes into that animal should be secured before the lien of the banker, or whoever may have lent money in order to