

raised about 3 million, and Kansas nearly 4 million dollars on their pesticide tax compared to Nebraska's \$270,000. Now I assume, that being the case, that there is probably a significant border bleed in our favor in that instance, don't you imagine?

SENATOR DIERKS: Those are not sales taxes, Senator Beutler. Those are taxes that are raised by the Department of Agriculture to inspect and license the product.

SENATOR BEUTLER: No, these are manufacturer's taxes. In Iowa, for example,...

SENATOR DIERKS: That is used to pay for permits to the Department of Agriculture.

SENATOR BEUTLER: No, not in Iowa, they are used for ground water quality protection, and they are the equivalent of a sales tax.

SENATOR DIERKS: I am not aware of that. I am aware of a tax that is placed on when they bring these items into the state because we got that tax placed on in Nebraska to finance the weed bill, but that is a tax that the Department of Agriculture levies to inspect and certify these products.

SENATOR BEUTLER: Those are...those are other fees than what I am describing here, Senator, but I won't ask you any further questions, but let me make this point, that in terms of border bleed, I think there are a lot of nuances to this, and I believe, in fact, that the tax on pesticides is significantly higher, both in Kansas and Iowa. So I assume that means that some people from Kansas and some people from Iowa are coming over here to buy fertilizers and...maybe not fertilizers now, but pesticides and insecticides and herbicides.

SENATOR DIERKS: They are not coming here for...

SENATOR BEUTLER: So, do you think, Senator, that we ought to look at all border bleed going one way and the other, and see if on balance, we are in good shape or in bad shape, or should we take each negative, where we seem to be negative, and clear that one, and not count the others?

SENATOR DIERKS: I don't have any objection to that at all. If