

SENATOR DIERKS: Page 4, item (c), I believe, on line 8, the furnishing of gas, electricity, sewer, and water service except water used for irrigation of agricultural lands, and manufacturing purposes, and the care of animal life, the products of which ordinarily constitute food for human consumption.

SENATOR BEUTLER: Well, Senator, that has a completely different meaning to me, if that, in fact, is what is intended here. In that particular section, you are not striking the words "water" which you would need to do if you were going to add them to the other page...

SENATOR DIERKS: I am sorry, Senator Beutler.

SENATOR BEUTLER: ...if you're talking about water service.

SENATOR DIERKS: Sorry, Senator Beutler, it's on page 9, at the top of the page, line 2.

SENATOR BEUTLER: Okay.

SENATOR DIERKS: That's existing language that was crossed out there and put into at the behest of the Bill Drafters.

SENATOR BEUTLER: Let me tell you, Senator, what I don't understand about that, even though it is in the existing language, and perhaps you can, and I'm asking this very straightforward, perhaps you can give me a reasonable explanation for it, but this seems to have to do with the sale of water, and I don't know whether we are talking surface water or we are talking ground water, but in the first instance, I am a little befuddled as to how somebody can sell water that they don't own since all the water of the State of Nebraska is owned by the public, and in the event that they are selling it, selling something that they don't own, how is it that they shouldn't pay tax on selling something that they don't own, that the public owns?

SENATOR DIERKS: Well, those are good questions, but I think that the language is already in existence. I suppose that whoever had that drafted years ago was doing it in defense of the fact that possibly some day they would be selling water. I don't have any idea who put that in statute, when it was put in, but it is there, and we are just taking it, when we strike that