

the beef you want to and it is not going to cause you any heart problems, I will guarantee you that. My granddad was 86, when he died, and he ate...he drank at least six beers a day and had about six cigars a day and ate beef twice a day and sometimes three times a day, and he got along just great. He was about 6 foot 1, weighed about 260 pounds. Thank you.

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

SENATOR ELMER: Thank you, Mr. Speaker. I felt compelled to get up and talk about how somebody can sell water that they don't own. The City of Lincoln sure sells a heck of a lot of water they don't own, in that case, through our water meters, and, of course, it is not the water, itself, that you are paying for, it's the delivery service that you are paying for, and, in instances that you pay sales tax on some of those things. It is the same case in much of the area of southeast Nebraska where the only water available is through the water districts, and that water is expensive to buy because these systems are expensive, but you are paying for so much water because the delivery of so many gallons costs so much. And whether or not that a fine point can be made as to whether Lincoln or Indianola or North Platte or wherever you are is selling water or not, the basis of the calculation is the volume of water, but you are not really paying for the water, you are paying for the delivery service that the public utility that delivers it offers you. And in those instances, I would imagine that there are categories that could be taxable, while this delineates that the water used for the production of foodstuffs is not taxable. And we have similar things about water used to irrigate with to raise crops, and it is only reasonable and just, and I would ask you to reject the Beutler amendment.

SPEAKER WITHEM: Thank you, Senator Elmer. Senator Warner, followed by Senators Maurstad, Beutler, Chambers and Preister.

SENATOR WARNER: Mr. President, I will be brief. Near as I can tell so far, this water has been in there from the beginning, and it appears a number of places, and I think Senator Elmer is correct, that, obviously, this water could be...have a charge for the delivery which could be, perhaps, subject to sales tax, but that, I don't know where it is or what it is. We are looking it up, I don't know off the top of my head, but it would be inappropriate, I believe, to strike this word without knowing the full consequences of it. I would agree that I can think of