

consumption, I mean does a rattlesnake ordinarily constitute food for human consumption? Sure it does, depending on what your diet happens to be. And the fact of the matter is I don't know if that meets the requirement if somebody happens to be...have a pet rattlesnake out there and they take it to the vet. Does the vet charge them sales tax on any type of medicines they might use on that animal that would be brought in and would be sick? This basically is an amendment that affects domesticated animals. It's also going to, I think, impact a number of other types of animals. I guess a question that could be raised is, Senator Dierks, is this a dressed buffalo? I mean, does buffalo fall in the category of ordinarily constitutes food for human consumption? And if that's the case, then how far does the definition expand, depending on the use for purposes of the sales tax exemption? I think it's a serious issue that we ought to look at and it brings us to the point of how far do we go down the line and how accurate is that fiscal note in terms of the total dollars that we're looking at here when we're looking at approximately \$6 million over the biennium. I think the issue is one of, if we're going to accept the tax policy that it's good to exempt these things for certain types of animals, it probably makes sense to exempt them for all animals and that's what the sum and substance of the amendment is. I would urge adoption of the amendment to LB 106. Thank you, Mr. President.

SPEAKER WITHEM: Senator Dierks, on the Hall amendment.

SENATOR DIERKS: Thank you, Mr. Speaker, members of the body, Senator Hall has taken the devil's advocate position, I believe. The amendment can't work. We're talking about food animals, not pets, and we're trying to even the playing field with Nebraska and other states around us and the other states around us do charge sales tax for the treatment of pets. Now you can talk about buffalo if you like or pet rattlesnakes or whatever you want to, boa constrictors, yes, I have treated boa constrictors, I've treated pythons and I've charged sales tax for everything I have done to them. Those things are not even at issue here. I really think we should stick with the issue and the issue is, are we going to provide this economic tool for the producers of our food animals in this state. We're not talking about pets, we're not talking about dogs or cats. I don't even know anybody that wants to do that in the profession. That isn't an issue. The issue, of course, is to provide an impetus for growth in agriculture which we so direly need and I think that this is an