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to know how to explain that to the folks at Henry Doorly Zoo who come in here and ask for a sales tax exemption on their memberships year in and year out, and I carry the bill and I know that the department is going to determine one thing differently than another because they're going to argue that when they're on display in the zoo they don't meet this qualification. And then that's when the...

SPEAKER WITHEM: Time, Senator Hall.

SENATOR HALL: ...(inaudible) hits the road and we have a problem. Thank you, Mr. President.

SPEAKER WITHEM: Senator Hall, you're recognized to speak.

SENATOR HALL: Thank you, Mr. President, members. Senator Dierks, would you respond to a question?

SPEAKER WITHEM: Senator Dierks.

SENATOR DIERKS: Yes.

SENATOR HALL: Senator Dierks, what happens in the case of the example I spelled out just a second ago where you've got animals that are on display in a zoo, they would meet this definition and would, under this bill, purport to be exempt from sales tax for purposes of their feed, water, veterinary medicine or ag chemicals? How are they handled in relation to other animals, like a giraffe for example, that would not be used for human consumption? Would they be exempt? Would their feed, veterinary medicines be exempt?

SENATOR DIERKS: My idea is that they would not be exempt. They are not food-producing animals. No, they are petting animals or animals used to look at or maybe research, but when they become food animals then the zoo would have to apply for an exemption. Until that time why they would not be able to have the exemption.

SENATOR HALL: So this...then your understanding is...

SENATOR DIERKS: They got some cows over there, too, called the gauhers (phonetic), but...

SENATOR HALL: Sure.