

SENATOR DIERKS: ...they're beef animals. But those gauher (phonetic) animals would not be a part of this thing because they're not...they're being raised for experimental purposes. They'd have to get an exemption certificate with the Department of Revenue in order to qualify.

SENATOR HALL: Well, does that mean then before the exemption is allowed the animal has to be slaughtered for food?

SENATOR DIERKS: I don't believe I understand what you're saying.

SENATOR HALL: Well, my question is this, if it says...and the definition currently says "ordinarily constitute food for human consumption, or when ordinarily used for human apparel", what are we talk...ordinarily what's the definition of ordinarily? How do you understand the department to interpret ordinarily? Would one cow that...I mean if you had a calf, for example, and I come from a part of the state where we've got paved alleys, so it's difficult for me to identify. But, for example, if you've got a calf that's been fed, been watered, it's had both...it's been inoculated and it's had ag chemicals applied to it for purposes of caring for it as a form of animal life, would that calf, if it died, because it never ultimately got to be veal at that early stage or hamburger at some point down the line, would it not be eligible for the sales tax exemption because it never became food for human consumption?

SENATOR DIERKS: It would be eligible because its intent was to be slaughtered for food.

SENATOR HALL: So there's an intent factor that we built into it the definition of ordinarily, is that what we're talking about?

SENATOR DIERKS: If that suits your purpose, I...

SENATOR HALL: Well, it probably suits my purpose if all I have to do is tell the folks at Henry Doorly Zoo is that their intent has to be that ultimately they're going to slaughter those giraffe, and that they're going to allow that they be cooked up and served in the zoo cafeteria or restaurant and their purposes are that ordinarily they're going to be consumed.

SENATOR DIERKS: If they can convince the Department of Revenue,