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LB 106

SENATOR DIERKS: There are, but that's not animal life, Senator Chambers.

SENATOR CHAMBERS: Bacteria is not animal life?

SENATOR DIERKS: That's correct. It's plant life.

SENATOR CHAMBERS: All right, now where do you see in the statute that there's a distinction between a bacteria and a microbe?

SENATOR DIERKS: I don't, but we're talking about animal life and bacteria are not animal life.

SENATOR CHAMBERS: That's what you say. What is it then, Senator Dierks? It's not a plant.

SENATOR DIERKS: Yes, it is.

SENATOR CHAMBERS: No, the bacteria is somewhere in between.

SENATOR DIERKS: No, it's not an animal...

SENATOR CHAMBERS: Here's what I want to ask you. If we have any creature which participates in a process that results in food, that creature, if somebody cultures it or grows it would entitle the grower to a tax break. Isn't that true? An exemption.

SENATOR DIERKS: I think that would be a determination by the Department of Revenue and that would not take place, Senator Chambers.

SENATOR CHAMBERS: Well why do you say it would be a determination by the Department of Revenue when we have the language here. Any form of animal life of a kind, the products of which. So it's not just the animal, but products, that which the animal produces. Would you agree with that? That we're not just talking about the animal, but anything that it produces.

SENATOR DIERKS: No, I would not agree with that. You're not talking about milk, you're not talking about cheese, you're not talking about bacteria.

SENATOR CHAMBERS: Senator Dierks, are eggs produced by