

event LB 106 neither expands or restricts that definition of an animal for food consumption or one dealing with pelts. But Senator Beutler's amendment illustrates the issue that I think he's been trying to point out and there is not a fixed line on any of these things. LB 106 is fairly traditional with what has been a practice as it was introduced and I would not support Senator Beutler's amendment. I appreciate the point he's trying to make.

PRESIDENT ROBAK: Thank you, Senator Warner. Senator Dierks.

SENATOR DIERKS: Thank you, Madam President and members of the body, I guess I, too, appreciate the point that Senator Beutler is trying to make. I just don't agree with it is all. I don't agree with the amendment. I think that we started out with this piece of legislation talking about the food chain and I don't know how you can get air conditioners in that particular definition. So it doesn't have any part of it and I object to it and I won't support it. Thank you.

PRESIDENT ROBAK: Thank you, Senator Dierks. Senator Chambers.

SENATOR CHAMBERS: Madam President, members of the Legislature, we're talking again about items which are to be either taxed or exempted and the reason I used the term items so that it is broad and includes anything living or dead, living or nonliving. The key is that we're talking about a commodity or a product. Animals are not viewed in this bill as living creatures. They are viewed as a means for making commercial profit. We even use the term product in conjunction with some of these animals. Senator Beutler is talking about a business product. In each instance whatever form the item takes, living or nonliving, living or dead, is inconsequential. If you define the item which is to be exempted from taxation, that's all that is required. And Senator Beutler's amendment talks about the production of a product, a business product. What Senator Dierks and others who support this bill in its present form are interested in are products. Senator Dierks and others who support this bill stretched the rubber band so long and so thin that insecticide is considered an element of the finished product which I disagree with. That a fungicide is a part of it, now maybe there are growths, maybe a fungus would be considered a part of the final process or product, but there is no essential distinction between what Senator Beutler is talking about and what the bill talks about now. There are people who