

make their living a certain way. They feel they can increase their profits if certain items associated with making their living do not carry a sales tax. They are interested in spending as little as possible or reducing their cost and maximizing their profit. That's all they are talking about. They're not talking about ennobling society. They're not talking about education, improving the mind. They're not even talking about improving the diet. All they're talking about is improving what has been called the bottom line which is their profit margin. That is all that they are talking about. And they are selecting out that group of individuals and operators who are closest to themselves. Well Senator Beutler represents a different constituency and he is saying, at least the way I understand his amendment, if you're going to be in the business on a bill such as LB 106 of reducing certain people's costs by removing sales taxes from some of the items involved in their activities, reduce the costs that are entailed in the producing of the product by my constituents. It's saying turf is being laid out by LB 106 and the turf embraced in 106 is too narrow, that if a principle is involved and the principle is that of fairness or equitable tax exemptions, what he is offering would bring a degree of equity to this bill.

PRESIDENT ROBAK: One minute.

SENATOR CHAMBERS: I don't see why Senator Dierks will not support it. If the principle that he says drives this bill is valid, then the principle does not lose its validity because it is extended to other people similarly situated. That's what equity means, people similarly situated are treated in a similar fashion and similar fashion doesn't mean one is taxed and the other is not and the similarity is at the point of reference is taxation. No, the similarity has to be that if one is exempted, the other should be exempted also. I don't like the bill, but based on what the body is doing, I like Senator Beutler's amendment in the context of this bill.

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

SENATOR HALL: Thank you, Madam President and members, I rise in support of Senator Beutler's amendment because when this one is over with we'll talk about forms that are used in the insurance business that basically are nothing more than a means by which you provide the ultimate product, but yet they're subject to sales tax when printed and paid for by the company when