

purchased from the printer. In this case though, Senator Warner, I would have to respectfully disagree with the issue that you point out although the language is I'm sure very similar in terms of the provision that is spelled out on page 9, small ii, sub (b) as it relates to the definition that is found on page 2 of the bill. The one deals with what a retail sale shall not be whereas the other deals with the issue of a sales tax exemption and I would I guess ask you to look at subsection 1 of sub (b) on page 8 where it does talk about what an animal life is. It talks about animal life shall include live poultry or livestock on the hoof when sales are made by growers, producers, feeders or any person engaged in the business of bargaining, buying or selling live poultry or livestock on the hoof. I mean it does give a, I think, a much narrower definition, if you will, as opposed to the definition that is found in the sales tax exemption section of this bill that speaks to those products which are ordinarily constitute food for human consumption. There's a tremendous difference in terms of defining what a retail sale is and what is exempt and the fact of the matter is when you slide this language over and you place it under the sales tax exemption side, it's new fodder for the, no pun intended, it is new fodder for the Department of Revenue for purposes of defining what's going to be exempt from sales tax. And based on their I guess recent approach to these types of issues, they used a very fine pencil into terms of determining what falls under that sales tax exemption and what does not. And I would argue that this bill as it's drafted is a very...gives them very broad definitions by which to decide whether something fits within that definition or not and I would argue that what they will do based on recent past practices is that they will narrow it and say that ordinarily only fits to a very small group of individuals who fit the definition and the fact of the matter is, folks will come back and want to expand that definition so that folks who thought they were going to get an exemption under this bill will get that down the road because under an interpretation by the department, it's very likely they will not. The Beutler amendment raises the issue that I guess addresses what some of us more urban legislators have to deal with on a daily basis when you look at these types of bills and that's what's the difference between a business that has impacted as Senator Beutler's amendment would have us and the businesses that are found in LB 106? There is none. These inputs are necessary and I guess important for purposes of the ongoing business. These inputs, if you will, in terms of the final product need to be exempted. The argument that they might