

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
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April 28, 1999 LB 882

SENATOR PREISTER: Thank you, Honorable President. I rise to deny this particular claim. The reason that I do, this claim is on the purchase of an airplane, the sales tax on an airplane. It was claimed that this sales tax shouldn't have been paid because this airplane is used in an aerial spraying operation. We do have an exemption that exempts equipment that's used exclusively in production agriculture. Now, I can understand a combine is used exclusively in production agriculture. You wouldn't use a combine to drive to church on Sunday. You wouldn't use a combine to do other things. It would be exclusively for production agriculture. But an airplane, this airplane, could be used in other production. It could be used for aerial photography. It could be used to take people up for other activities beyond simply production agriculture. So the sales tax that I pay on my vehicle when I buy it is a tax that I pay, not because I want to, but I also use my vehicle in my livelihood. I don't think that this airplane is the same as other production agriculture equipment. This sales tax paid on this airplane, I think, is a rightful and a just tax that was paid and that this particular claim should be denied. Thank you.

PRESIDENT MAURSTAD: Thank you, Senator Preister. (Visitors introduced) Continued discussion on FA131 to LB 882, Senator Landis, followed by Wickersham, Chambers, Hilgert, Bohlke, Dierks, and Vrtiska.

SENATOR LANDIS: (Laugh) Whoa. Yeah, we don't have anything more important to do than to argue about this \$5,000 claim. You're right. Let's just grind the Legislature to a halt for this one. I've been trying to identify what I think is the underlying principle at work in this last vote and I've got a name for it. I'm...I intend to call it bleeding-heart conservatism. (Laughter) Conservatives, as you know, normally say, gosh, spare the rod, spoil the child. There have to be consequences to the, you know, to malfeasance and misfeasance and failures of judgment or lack of thinking ahead. We need to apply consequences and not in some "victimology" that just forgives people. People have to suffer the consequences of the errors of their ways. And so in one sense, of course, the conservatives should have been voting on exactly the side of Senator Chambers, but of course that would be impossible, so