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SENATOR CHAMBERS: ...their parents tell them they should not even think about. That's why the villain is so attractive. That's why the devil is more successful than that other guy, and the Bible admits it. Broad is the way that leads to destruction and many there be on that way. But that way going to heaven is very narrow and only me (laugh) and Saint Paul are going to be there. And, after considering his attitude, I don't think I want to be there even with him.

PRESIDENT MAURSTAD: Thank you, Senator Chambers. Senator Wickersham. Senator Wickersham, I recognized you.

SENATOR WICKERSHAM: Oh, I'm sorry. I'm sorry, I was looking at forms, trying to discern whether I could see any difference between them, and I can't because they haven't been changed. I did look at the forms that the individual claimant prepared and submitted and the...apparently the portion of the form that they found misleading is a line that says "cost of items purchased for business use on which Nebraska sales tax has not been paid", "cost of items purchased for business use on which Nebraska sales tax has not been paid". I see nothing on the back of the form that gives that item any content, and on the back the line...the instruction says, enter the cost of items which were purchased without payment of Nebraska and consumed or used by the purchaser. Next item says subtract out the inventory items or purchased for resale. If the transactions that took place apparently took place after 1990...in 1993 and after, all of you who were members of the body in the years 1991, 1992 remember, I'm sure, that there was a terrific debate in this body about the taxation of farm equipment and machinery, and the sales tax that might be paid on those items. I cannot imagine that anybody who was engaged in agriculture did not understand or did not hear about what we were doing and the fact that we had exempted farm machinery and equipment from taxation. Now, if you has any idea that what you had would qualify as farm machinery and equipment, I suspect that you would have made no mistakes on preparing a use tax return. I recall that the co-ops, for example, the electrical co-ops, started sending around forms saying that if your use was exclusively for agriculture that it wasn't subject to tax, sales tax, on the electricity that you used. You had to tell them that your meter was used exclusively for agricultural production and then it