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SENATOR CUDABACK: Thank you, Senator Beutler. (Visitors introduced.) On with discussion on AM1429 to FA1327, Senator Vrtiska, followed by Senator Schrock and others.

SENATOR VRTISKA: Thank you, Mr. President, members of the body. This appears to me to further complicate the taxing system in (inaudible) Nebraska and, of course, I'm sure many of us are hearing from our constituents that are trying to determine exactly what we are going to tax and what we aren't going to tax. And this, obviously, makes it more complicated than it was before. As many of you have probably heard from your grocery man, they are having a hard time deciding which should be taxed and which shouldn't. A few years ago I cosponsored a bill to put a tax on foods like several states around us have but nobody wanted to do that. I thought it would be a fair tax. But I understand that food is a necessity and many think it shouldn't be taxed. So what we're doing, though, in this whole process, in my opinion, is we're making it more complicated because of the exemptions, because of the ability to, on many of these issues, to find ways to not pay the tax. And it puts the pressure on the provider of these services and these goods to determine what's to be taxed and what's not to be taxed. And many of you remember a few years ago, we took the tax...before we took the tax off of farm machinery, we taxed...we don't tax...nowadays we don't tax any farm machinery that is used for production agriculture. And then it...the decision has to be made by the supplier of a piece of machinery whether, in fact, it's used for agriculture. What I'm trying to say, bottom line, is for whatever reason, and I guess there is a reason, we continue to make our tax system more and more complicated where many people have a hard time deciding whether something is being taxed or whether it isn't, and I'm trying to decide...I am not sure I can support this complicated tax system that is being envisioned here with Senator Landis' amendment. But I'm going to sit...I'm going to stand and sit and listen longer and try to get a handle on what we're doing before I'll make a commitment whether I can support or not support this piece of legislation. With that, I'll return the rest of the time back to the Chair.

SENATOR CUDABACK: Thank you, Senator Vrtiska. Senator Schrock, on AM1429.