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than a hundred acres but we are talking about some structures that certainly would cover in the area of right on up to 40 acres and a lot of them in the category of 5 to 10.

SENATOR GEORGE: Thank you. I still probably don't quite see the necessity of LB 834, either, but I am quite willing, Senator Bereuter, to listen to the rest of the conservation. Thank you.

SPEAKER BURBACH: The Chair recognizes Senator Cope.

SENATOR COPE: Mr. President, members, a question of Senator Bereuter.

SPEAKER BURBACH: Senator Bereuter, do you yield?

SENATOR BEREUTER: Yes, I do, Senator Cope.

SENATOR COPE: I understand by the bill that any land under the water that is income producing would not qualify? Now, what is this, what about cattle that would use this pond for water? Is that income producing?

SENATOR BEREUTER: No, it is not according to the bill. The bill specifically says provided that the agricultural or domestic use of the water shall not be considered to be income producing. In other words, those areas would continue to be able to be utilized for grazing purposes, for cattle drinking, for domestic water supply without exempting the tax...without changing the tax exempt status and that is, specifically, the same point that Senator Kime brought up in his closing. There is no requirement to fence it off. Cattle can drink out of the water and not affect the tax exempt status.

SENATOR COPE: The second question then, if I should dig a pit for drain off irrigation water or regular drainage, could I use that for irrigation and still be tax exempt?

SENATOR BEREUTER: Yes, you could but I would like to qualify that. Yes, you could under the constitutional amendment. However, I think in practice if we were to write general law we would probably find that very small pits would not be worthy of giving...of receiving tax exempt status but under the wording of the constitutional amendment, yes, it would. The question would be, what would we do with general law if we were given authority to write general law?

SENATOR COPE: But wouldn't that be much more of an incentive for a farmer to be able to utilize this water that is drain off irrigation and regular drainage for a practical purpose?

SENATOR BEREUTER: Absolutely, it would and that is one of the purposes I am after.

SENATOR COPE: What if I should decide to raise fish in this pond for commercial use?