

their fee is going to be tax exempt, other animals (inaudible).

SPEAKER WITHEM: Time, Senator Hall. Would recognize some guests of the Legislature. They're from Senator Schrock's district, we have 12 seventh and eighth grade students from Funk, Nebraska along with their sponsor. They're up in the north balcony. If you'd stand and be recognized, please. On the Hall amendment, Senator Warner, followed by Senator Dierks and by Senator Hall.

SENATOR WARNER: Mr. President, members of the Legislature, I'd rise to oppose the amendment. This is one of these things there's fine lines, I suspect, between all of these. Obviously this would be a further expansion of an area that would expand over into areas that at least traditionally have been restricted to items that were used with animals ordinarily used for food. I've described the basis for putting the bill out as a business input, as one of the rationales that at least I relied upon in advancing the bill. I can appreciate where you can make that argument for pets. You can make it for horses, in some cases, where it's a business, other cases where it's not, more in the nature of a pet or a hobby. But I would be opposed to further expansion recognizing the very fine...very fine lines, but to expand beyond the concept of animals ordinarily used in the food chain, which there is some precedent for, seems to me in fact will lead to a number of other exemptions, all of which leave me just a little step, which is the same thing you can say to this one to some extent. But I do not believe it would be wise to further expand the exemption in this area. but we ought to retain the historical concept of restricting it to animals ordinarily used for food.

SPEAKER WITHEM: Senator Dierks, followed by Senator Hall.

SENATOR DIERKS: Thank you, Mr. Speaker, members of the body. Again I'd like to tell you that I object to this amendment. It doesn't serve anywhere the purpose that we intended with the piece of legislation. We are not about giving tax relief to pet owners or to those animals that are used as pets or, for instance, even saddle horses. But you are right about the emus, ostriches and rheas, but that's already in our current legislation. We do that with food animals, food producing... animals raised for food production. And so this wouldn't change that at all. The other thing I have to remind you of is that it's not that difficult to do with the onset of computers and