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best practices and you reduced your use of fertilizer, you still had to pay. So it didn't necessarily "incent" anybody to do what it was supposed to do, and that is be careful with fertilizer and use the appropriate mixes, at least in some respects. It didn't do what it was supposed to do, never did that. Now, beyond that, let's say we've collected the tax. Now we're distributing the tax and it isn't based on a formula that is in state law, we just transfer the money to a fund and the NRDs decide who gets it. And they've worked out something that they think is fair, and I'm not going to say it isn't fair. I don't know if I disagree with them. But the fact of the matter is we don't dis...we don't specify how the funds are to be distributed,...

SPEAKER KRISTENSEN: One minute.

SENATOR WICKERSHAM: ...the NRDs decide that. But they're starting to have trouble with their formula, because their formula is based on point of sale. They try to distribute the monies back to the point of sale, to the NRD where the point of sale occurred. Point of sale is disappearing because of the way that the retailers are operating. They are reporting their sales to a central point. We had one county in this state that showed no sales of fertilizer. It is a major agricultural county. There were no sales reported of fertilizer in that county because the point of sale was in another county, and it happened to be another NRD. There are problems with this tax, both in terms of its conception, in terms of what it's designed to "incent" or "disincent", and there are problems with the distribution of the monies once they have been received.

SPEAKER KRISTENSEN: Time. Senator Jones.

SENATOR JONES: Mr. President, members of the body, I'm going to rise to oppose this amendment. Out in my area everybody keeps asking, when you going to get that fertilizer tax off? When you going to get it off? And Senator Wickersham pointed on a couple of things that I think should be brought out a little clearer, too. It's the liquid fertilizer that we put on could run from 28 to 32 percent nitrogen, and your anhydrous at 80 percent. And when you buy it per ton, what you going to use? You're going to use anhydrous, because you get more for your money, if