

May 6, 1981

LB 3

this point, Mr. President. Thank you.

SENATOR CLARK: Before we go to the next speaker, I would like to introduce twenty-one 6th Graders from Henderson, Nebraska, Frieda Goertzen and Dennis Butt are the teachers. They are in the north balcony. Would you raise your hands so we can see where you are? Welcome to the Legislature. We also have forty-nine 7th and 8th Graders from St. Mary's School in Omaha, Nebraska from Senator Labeledz's District. There are three parents with them, plus Kathy Yambor and Rich Herold, their teachers. They are in the north balcony. Will you raise your hands so we can welcome you, please? Welcome to the Legislature. The next speaker we have is Senator Newell. Is he in the...? Senator Fowler, you have an amendment to the Goodrich amendment.

CLERK: Mr. President, Senator Fowler moves to amend the Goodrich amendment. (Read the Fowler amendment as found on page 1790 of the Legislative Journal.)

SENATOR CLARK: Senator Fowler.

SENATOR FOWLER: Mr. President, I bring the amendment because of concern about the broadness...if that's a word...the broad nature of this amendment. The concerns that I have as to how, in fact, some of these terms are going to be defined. And I guess the term "processing equipment" and "processing operations" does come...one of the things that I have concern about, when we talk about manufacturing, I think we know that we are talking about making things. When we're processing, there is a lot of types of processing that are being done these days that aren't really manufacturing. We have data processing. We have word processing. We have some very, very expensive equipment, computers, all sorts of systems that are developed that are processing systems that would be involved in processing operations and I am concerned that the amendment...maybe it is the intent of Senator Goodrich to exempt the purchase of computers, to exempt the purchase of word processing equipment, information systems and all that from the sales tax. And I guess one reason that I introduced this is to try and get some clarification of just how broad an exemption are we talking about. And I am afraid that the exchange between Senator Carsten and Senator Goodrich did not really give me a secure feeling about whether this is a narrow or a wide amendment, and that after we pass the language, the Department of Revenue in developing definitions may make this broader than we understand. For example, I cannot