it's fair to, for the first time, create, among this class of merchants that we're calling vendors, the possibility that they are going to be involved in criminal violations of the law. I don't think it's the vendor's responsibility to be involved in all this. I think it's the one who is getting the benefit of the exemption that should have the entire obligation to comply with the law. The refund system deals only with the one who gets the exemption. That's the one who has the obligation. The vendor is not involved in the manner in which he is in the Goodrich amendment and I think that this is not workable and would not be good public policy and would not be fair to the vendors. Thank you.

SPEAKER NICHOL: Senator Haberman, please.

SENATOR HABERMAN: Mr. President, members of the body, I want to give you an example of why Senator Goodrich's amendment is a good amendment. Out at Imperial, Nebraska, a group of farmers got together and they put in 900 acres of potatoes. They didn't ask for federal funds. They did this on their own. Then they built a building and they brought in processing equipment and they started a whole new industry. Yes, a whole new industry, but were they exempt? The Revenue Department says, no, you're not exempt. Well, who is exempt? Well, you're not exempt. But it conformed. They built a new building, they bought new equipment and they started a whole new industry. Then the Revenue Department can't even make up their minds how they feel about it. It says that this exemption, talking about the new equipment, is highly abused, but it also says that no records can be maintained by this department. Well how can they on one hand say that it is highly abused, and on the other hand say that they don't have any records? What Senator Goodrich is trying to do, and I think it's correct, he is trying to give the benefit of the doubt to the man who wants to put in the new plant and the new building and says, I have done this, and give it to the Revenue Department. Then let them decide whether they are or are not exempt. As it is now the Revenue Department holds the club and they get together in their little coffee room and they say, well this is exempt, this isn't, this is, this isn't, because there is no written rules or regulations that lists everything. It's so vague, you can't believe it and I've been looking into this for a year and a half. So all it does is it turns it around and puts it on the back of the Department of Revenue. Then they, and I have an amendment up there that says these