

certificates where they have asked for an exemption are public records because, folks, you can't get the records now as to where the money went. So I think Senator Goodrich's amendment is a good amendment. If you're going to have the exemption, give the benefit of the doubt to the man who is spending his money for new equipment, for a new building and trying to help the economy of the State of Nebraska or get rid of the amendment or the issue altogether. Make up your minds. And I say his amendment is a good amendment. Senator Beutler says, oh, nobody is going to do this or nobody is going to do that, that's true in a lot of cases, so that's no argument. So I say, support Senator Goodrich in his amendment and let's try it for a year and see what happens. Thank you, Mr. President.

SPEAKER NICHOL: Senator John DeCamp.

SENATOR DECAMP: Question.

SPEAKER NICHOL: The question is, shall debate cease? Yes, I see five hands. All those in favor of ceasing debate vote aye, opposed nay. Record, Mr. Clerk, please.

CLERK: 25 ayes, 0 nays to cease debate.

SPEAKER NICHOL: Debate has ceased. Senator Goodrich, would you like to close, please.

SENATOR GOODRICH: Yes, Mr. President. The first point I'd like to make is the fact that we are not voting on whether to give the exemption or not to give the exemption. It's the procedure that we use in keeping track of the exemptions by filing a certificate through the vendors and the manufacturers themselves and they are the ones that are responsible for filing it, for giving it to the vendors. The vendors are in turn responsible for forwarding it to the Department of Revenue. The business that sells the equipment has to file a tax return. They have to file many, many other state returns. There is no difference in this one than there would be any other business requirement for reporting. As far as the State of Iowa, for example, Senator Johnson indicated that they have passed it in the form that he is asking for it to be passed, make them pay first and then ask for it back, in effect, the Department of Revenue, for them. We need an advantage over the State of Iowa or any other state that we can get an advantage over.