

SENATOR PETERSON: Thank you.

SPEAKER NICHOL: Senator Nelson, please.

SENATOR NELSON: A question of Senator Johnson.

SENATOR V. JOHNSON: Yes.

SENATOR NELSON: Senator Johnson, does this also include garage sales or rummage sales and so on and so forth and how do they propose to collect that or to know that it is being collected and returned?

SENATOR V. JOHNSON: Well obviously garage sales have been a subject of some dispute over time and current law exempts garage sales from sales tax unless there are more than several garage sales during the course of a year from a particular area and in that case then it becomes kind of a commercial venture and it is subject to sales tax. This bill does not change that law so the ordinary garage sale is still not subject to the sales tax.

SENATOR NELSON: Just for the record, too, I do want the body to know and I was well aware that this could include farm sales or an occasional sale of a tractor or a combine or a truck, used equipment and so on. As a ballpark figure I will take a \$30,000 piece of used equipment today and you know that we're going to see 4 percent sales tax down the road shortly. We're talking about a simple \$1,200 so this is not a small bill as far as the rural people are concerned and I just want the body to know that we're talking about a lot of dollars. We're not talking about costing someone \$30 or \$40 and so on when this is in the bill and I am aware of it and I'm down here to be fair, but for the record I want to know what they are doing to the farmers on this bill.

SPEAKER NICHOL: Senator Labeledz, please.

SENATOR LABEDZ: Thank you, Mr. Speaker, I just wanted to say a few words on Senator Peterson's questions on the greenhouse and as far as tomato plants or any other type of vegetable plant that I may buy from a greenhouse, I'm not buying it for resale and, therefore, sales tax should be collected on all sales from a greenhouse. As far as used sales, if I have a garage sale, I would have to collect