

sales tax is imposed. We had that by definition. We have never imposed a sales tax on the farm auction, never been done. This bill would impose a sales tax on the farm auction.

SENATOR SCHMIT: That is about as occasional as you can get, Senator Johnson. That's once in a lifetime usually. Wouldn't you agree?

SENATOR V. JOHNSON: Yes, of course it's quite occasional. It happens on a very random basis.

SENATOR SCHMIT: Pardon?

SENATOR V. JOHNSON: Yes, it's very occasional.

SENATOR SCHMIT: Well I guess I have a little question about this. You know I've had enough experience with the Department of Agriculture and their food inspection program and especially those that apply to the ladies in my district who bake cakes and the church dinners and that sort of thing when they come out and descend upon them and begin their inspection process and I know that this is not the intent of the property usually, but it turns out that it becomes a very much...a harassing action and I would be a little bit concerned, Senator Johnson, that the next thing we would see would be the Department of Revenue "tomcatting" all over the State of Nebraska chasing garage sales and I have an individual friend of mine who is in the retail petroleum business and he tells me that his purchases of petroleum have not been audited for a dozen years and he feels very deeply about the fact that this ought to be done because he contends that there are some individuals who are not paying the tax on their petroleum fuel. I guess it strikes me as a little strange that the Department of Revenue, we'd want to give them this additional responsibility in an area which cannot possibly raise very much money but certainly is likely to be...turn out to be a very bad PR program for the State of Nebraska. I guess I would have to oppose that portion of it.

SPEAKER NICHOL: Senator Abboud, please.

SENATOR ABBOUD: Mr. President, are we on the bill right now?