

raising additional revenue. But if you're looking to this bill, LB 715, as a way to fund homestead exemption I'm afraid that you're mistaken. The money won't be there from this particular bill. I rise to oppose LB 715 to advancement to Final Reading. Thank you.

SPEAKER NICHOL: Senator Miller, please.

SENATOR MILLER: I think there is some confusion in the...whether 715 taxes occasional sales. It is my understanding, and you can correct me if I'm wrong, Senator Johnson, that the occasional sale is taxed, if it has a clerk, and if it doesn't have a clerk, it isn't taxed. For example, if I sell my tractor to my neighbor, that is not taxed. If I have a farm sale that has a clerk, that is taxed. If you have a garage sale that has a clerk, it is taxed. If it does not have a clerk, it is not taxed.

SPEAKER NICHOL: Senator Vickers, please.

SENATOR VICKERS: Mr. President, members, I have not spoken on LB 715 up till now, but I just would like to point out in relationship to some of the statements made by Senator Abboud about the cost to the businesses of this state and particularly because of the tax on utilities that would be imposed on some of the businesses of this state, that that is really not anything new to a lot of businessmen in this state to have to pay taxes on their utilities. We've got only one meter at our place. We have got a farrow to finish swine operation. We've got total electric heat in our farrowing houses, in our nurseries that causes the meter to go around so fast it almost needs a grease "zerk" on it, but we pay sales tax on the whole works because our home is there. We've never installed a second meter because it would cost us more to go through the lower rate block on a second meter than it would to pay the sales tax so we've always paid sales tax on our business. We pump water for all of our livestock when they're up around the corrals with a well that also provides water to the house. We pay sales tax on that electricity that pumps that water. We always have. So it's not exactly something new for business people of this state to pay sales tax on utilities. The new part is that suddenly it's businesses who have the ability to pass the cost on that is being asked to pay sales taxes. I pay the sales tax on that water or on that heat, but I don't set the price on those cattle or hogs. If I did I can