

certainly would encourage business. I think business is having its problems the same as the farm economy. We have certain...what the amendment would permit, all businesses which use at least 50 percent of purchased energy for legitimate business and commercial uses to claim the exemption, provided that any energy used for human comfort and convenience, such as air conditioning, heating and lights, would not count toward the 50 percent. If more than 50 percent of the energy is for legitimate business purposes, the total exemption would apply. All business would file an exemption certificate with the utility. If challenged by the Department of Revenue, the burden of proof would be with the business. An example of some businesses that would profit...would benefit by this bill, we would have...one suggestion here that I have is the cold storage facility. I think we could add the grain elevators. There is a lot of question about how the present bill would be interpreted. But I think, for instance, the grain elevators have a big expense when they are drying the grain in the fall when it is coming in and I think that should be a tax exempt item. It isn't clear, I don't believe, in the present...in the way the law stands at the present time, where the statutes stand right now. There are areas in construction. I think it is an encouragement for business. I think business needs encouragement as well as agriculture. Like I said before, the consumer usually ends up paying those taxes anyhow. So let's give the business any break that we can to produce new jobs and to continue the old jobs that...the employment that they have. I would urge you to vote to return this bill for amendment.

SPEAKER NICHOL: Senator Vard Johnson, then Senator Beutler, then Senator Hannibal.

SENATOR V. JOHNSON: Mr. Speaker and members of the Legislature, I am going to speak slowly to make clear the points. Number one, this amendment was first proposed yesterday afternoon by the Nebraska Association of Commerce and Industry, only 24 hours before the Final Reading vote on LB 715. This amendment represents the first attempt by NACI to take any kind of an approach to 715 short of killing the bill. Number two, when the amendment was showed to me the first thing I did is I simply contacted the Department of Revenue, yesterday afternoon. I asked them to cost it out. I asked them to relate the amendment to what we have in our sister states. The cost, according to the Department of