

case at all. I think that you will find, whether it is the tax load for schools or anything else, the agricultural people have been carrying more than their fair share of the load. The estimate of \$4 million savings to the farmers, it is a cost to the state, sure. Let's not forget that there probably isn't anything that is a heavier drag on the economy in Nebraska than depressed farm economy. I don't think we would even notice any drag anywhere if the farm economy was healthy. I don't apologize at all for trying to get a tax break for these farmers in a business that is very heavily dependent on items that we tax, for instance our land, the machinery they buy, and the repairs. No other business, the person that uses a typewriter in town, his costs in repairs, or even the printing press, do not compare with the amount that goes into running the average farm. If we are going to do anything for the farmers, I think here is something we can do, something that Missouri and Kansas have been doing for their farmers. I say, a lot of my farmers and friends drive, make a special trip, into Missouri or Kansas when they have some big items to buy because they don't have to pay the tax. After all, they can spend a thousand dollars very easily on a few repairs and a 3 1/2 percent difference does make a difference. I would urge you to defeat the kill motion and then support the bill to give the farmers this tax break. Thank you.

PRESIDENT: Thank you, Senator Remmers. The Chair is requested by Senator Hefner to introduce some members of his family who are visiting today. Under the north balcony, his son and daughter-in-law, Doug and Sharron Hefner and their children, and the Senator's grandchildren, Jill, Jason, and Laura. So to the Hefner family, welcome to the Legislature, and stand up and we will recognize you. Then Senator Arlene Nelson.

SENATOR NELSON: Mr. President, members of the body, I at first was going to support the kill motion. The more I got to thinking of it, I hope to be fair down here. First of all, I might say that the tax off of farm equipment would certainly help me a lot more than some of the others, and I realize that but also I have the same interest in urban and rural districts. I somewhat resent Senator Johnson's remark that the farmers don't pay income tax. I certainly take exception to that. They would pay tax if they could get halfway a price. I think that fellow that repairs the typewriter usually comes out a lot better than that farmer