

for a...never mind.

SENATOR CARSTEN: Record, Mr. Clerk.

CLERK: 26 ayes, 0 nays to cease debate, Mr. President.

SENATOR CARSTEN: Senator Johnson, would you like to close on your motion, please.

SENATOR V. JOHNSON: Mr. Speaker and members of the Legislature, I never know exactly what to say when I rise to close on what I consider to be a very important motion and I have heard a number of my colleagues say I don't think I can support the bill, but by the same token, I don't think I can vote to kill the bill. The bill itself, as far as I am concerned, should be killed at this stage, early on, because we should do ourselves the courtesy and the favor of limiting protracted conversation, debate, and discourse on a \$4 million cost item whose chances in this Legislature are very "dicey". This is not a year when we can afford a new tax expenditure of \$4 million, and you know that in your heart, and I know that in my heart. This is not an item that we can afford. The State of Nebraska imposes a sales tax on the repair parts of all kinds of equipment and machinery. A businessperson who has a machinery repaired has to pay the sales tax on the repair part. An ordinary homeowner who has his or her automobile repaired has to pay the sales tax on the repair part. A householder who has new plumbing parts installed has to pay the sales tax, in effect, on those new plumbing parts that are installed. There are two groups in our state that do not pay sales taxes on repair parts and those are groups that are engaged in interstate commerce, the trucking industry and the railroad industry. There are good policies for not imposing sales tax on repair parts for those two groups engaged in interstate commerce, and the primary policy is that because those groups are engaged in interstate commerce and the trains move across the borders and the fleets move across the borders, it is extraordinarily easy for those pieces of equipment to be transferred out of state to one of those sales tax havens, but that is not true, of course, for ordinary business equipment, and that is not true, of course, for ordinary farming equipment, and that is not true, of course, for ordinary householder equipment. We are all captives, so to speak, of our borders. But all of us in one way or the other contribute, we all contribute in one