

been a controversial issue since last year when we passed LB 715. I would highlight that I have passed out a packet of material for your reading. I hope that you will take a look at it. It is a copy...a cover letter from me, also the amendment, and, finally, a letter from seven farm organizations that have expressed their support for the amendment. As one of those individuals who did not support LB 715, I guess that I could say that I was not supportive of the occasional farm sale provision in that bill last year. I am still opposed to it on a policy decision that I think was inappropriate, and I am hoping that I can get enough support in this Legislature to reverse that decision. Now, eventually someone is going to ask the question, or possibly Senator Vard Johnson will highlight the cost of this particular program, or at least the money that has been generated through the tax. It depends on, I am assuming, who you talk with but I have heard beginning that it was somewhere around \$2 million. This morning it went up to \$2.2 million. So it is sort of a variable there. I am not sure that anybody has a specific figure to give you but it is a substantial amount of money that has been generated through this tax, and I recognize that we are going through a difficult period of time with the shortfall in collections but as a policy, as I said before, I feel that it is important that we revert back to the pre-1985 LB 715 days as we did then in not taxing occasional farm sales. Many of these farm sales are generated because of distress situations in a farmer's operation and I think that is an unfortunate situation. I am not going to spend a lot of time arguing the bill. I would simply say that most of us, in fact, I assume all of us have a set opinion on this and I don't think that a long debate will change many of your minds. So I am just going to urge the body to seriously consider adopting this amendment which would take off the sales tax on occasional sales, specifically farm sales, which I feel was the wrong decision a year ago, and I think it is wrong today, and I am going to try and rectify that situation, and whether I get the votes or not is questionable but I am certainly hoping that I can find at least 25 people who would agree with me that it was probably inappropriate then and hopefully they will vote to rectify that situation.

SPEAKER NICHOL: Senator Vard Johnson.

SENATOR V. JOHNSON: Mr. Speaker and members of the Legislature, Senator Rod Johnson has done an excellent job in the last two days, I believe, in really framing good tax policy questions and I want to commend Senator Johnson for that. Yesterday he talked