

I think that we ought to be treated, be treated the same, whether it is a farmer or whether it is me living in the city. I go out and buy a used truck from Jim Goll. I pay sales tax on it when I go get the tag, and doggone it, it seems to me like that the person that goes out and buys a...makes a purchase at an auction should pay the same tax as I have to pay when I buy something from a dealer. It just doesn't seem like it is right to ask for an exemption on this kind of a sale. Thank you.

SENATOR CARSTEN: Thank you. Senator Lynch, please.

SENATOR LYNCH: Question.

SENATOR CARSTEN: The question has been called. Do I see five hands? I do. All those in favor of ceasing debate will vote aye, those opposed will vote no. Have you all voted? Have you all voted? Record, Mr. Clerk.

CLERK: 29 ayes, 0 nays to cease debate, Mr. President.

SENATOR CARSTEN: Senator Rod Johnson, would you like to close on your amendment, please?

SENATOR R. JOHNSON: Yes, sir, thank you very much. Mr. President and members, I have tried to present some rationale for making the change. For me it is not a problem at all. It is remaining consistent with my beliefs back a year ago with LB 715. The double tax that Senator Nichol referred to certainly is a point of contention. I would suggest that the machinery that you buy at a farm sale certainly is of different quality than you buy new at an implement dealer's shop, and I understand the sincere concerns that many of our implement dealers are having. I, at one time, had about seven or eight implement dealers located in Clay county. Right now I think I have four left so they have undergone the stress along with the farmer and I sympathize with the problems that they are having. But in this particular case as a matter of policy I simply cannot agree with it. Call it a philosophical difference, if you will, but that is certainly a part of my argument today. And we could discuss the fact that there is a motion or, at least, a bill that Senator Haberman is carrying that addresses farm parts. Let's I guess be reasonable and rational and say that that bill probably does not stand much of a chance of passing and I suggest those that were planning on supporting that one at least give this one serious consideration because I think this is at least a more sensible, rational way to go. It