

was in those amendments and I'll be very frank, if there is any illusions as to who is going to pay the pickle tax, I do not believe after having read those amendments that you're going to have to suffer any great surplus in the budget because of the tax that Senator Hefner is going to collect as a result of the works of the Miscellaneous Subjects Committee. Collecting those taxes on the pickles is going to be like, as I have said before, trying to brand fleas and you have not made much progress, number two. I'd like to say also that there is a question on page 191, Senator Johnson, relative to the tax on farm machinery. I was one of the few people who, after asking you the question last year as to the occasional sale tax on farm equipment, did vote for the bill. I have suffered considerable chagrin since that time for having cast that ballot and at this time I would like to be reassured by you that in the event that I sell one of my used pieces of machinery to Senator Lamb, that we are not subjected to the tax on that kind of an occasional sale. There is a...I'm a little bit mystified by the double negative language in the bill and could you tell me for sure?

SENATOR V. JOHNSON: Yes, Senator Schmit raises an excellent question. This particular language on page 191 and 192 of the bill actually comes to us from the Revenue Department itself and this particular language was designed to deal with a true bona fide, honest to gosh, occasional sale made by Senator Schmit to his neighbor, Senator Lamb. The Department of Revenue said that there is no way in the world that we could reasonably expect any taxpayer to collect and remit a sales tax on an arm's-length sale effected by one farmer to another farmer and, therefore, want to make clear that that is exempted from the occasional sale transaction, and so it is.

SENATOR SCHMIT: Well, they have chosen a very strange manner in the drafting of the language to make it clear because it is anything but clear to me and I would hope that the Revenue Department, and I wish that I had read that portion of the bill, I would hope that the Revenue Department will agree with you and will not be out attempting to catch those individuals who have engaged in those occasional sales because if we think the problem that arose after the last debacle is going to be anywhere nearly as great as this, why I think you know what I'm talking about. I would suggest that there were a great many on the floor here who are still concerned because we have not exempted the occasional sale of the farm auction from the sales tax. It's kind of interesting that a few years ago the farm equipment dealers were somewhat concerned, and I think in