

some time out of my opening for him to explain those changes. It's my understanding that basically those changes are technical. The substantive changes are those that are the first portion of the amendment. Basically, what the amendment would do is, number one, it would repeal the tax on energy and would, number two, extend the exemption on farm machinery, the rebate on farm machinery sales tax, to 100 percent from 80 percent, and to fund that it would impose a tax of \$4 dollars per ton on fertilizer. This is an amendment that was agreed to by several of the rural senators and some of the urban senators. Number two, it would...or the second thing it would do is to add a reverse severability clause and that is I think it would be fair to say that this bill has become a package that small things in the bill have contributed to people becoming or being willing to vote on the bill. What this would do is recognize that; that the major provisions of this bill, if they are held unconstitutional, that that would take with it the package and that is to make that clear that that is the intent of the Legislature, been doing some talking. I'm not even sure if the reverse severability clause is needed because it's, I think, fairly clear from the legislative history that this has become a package, but this does make it clear, does make it clear that that is the intent of the Legislature that it be nonseverable. The technical amendments I will turn over to Senator Warner to describe and I would yield the balance of my time to him.

SPEAKER BAACK: Thank you, Senator Lindsay. Senator Warner.

SENATOR WARNER: Mr. President, members of the Legislature, commencing on page 4 in line 12, the balance of that is some of these technical amendments that needed...that were being picked up, but there are two things that would be on that that I want to mention, one of which is referenced to some discussion on the floor by Senator Moore earlier, an amendment that the same provisions would apply to those making refunds on 775 as applies to agriculture, a refund on farm equipment. That is included in there. The other change that is made deals with the refund on agriculture. The way the bill was originally written, it required the individual who applied for a refund, and at that time 80 percent, not 100 percent, it applied to individual to go to the courthouse and make sure and get something to substantiate that that piece of equipment was, in fact, on the personal property tax rolls. This reverses it so that the individual who has purchased the piece of farm equipment that is eligible for a refund files with the Department of Revenue for