

SENATOR SCHMIT: Why didn't you just take the tax off of farm machinery and not go through the ritual of the refund?

SENATOR LAMB: That may be a possibility, however, it was felt that there needed to be a paper trail because one of the criticisms of the property tax has been that it's a liar's tax and that through this procedure then the county assessor would be notified so that we would know that that property would be on the individual's property tax roll the next year.

SPEAKER BAACK: One minute.

SENATOR SCHMIT: Well, Senator Lamb, let me say this. First of all, one of the concerns I have with 1063, whether it's energy tax, fertilizer tax or whatever it is, and I want the rural legislators to understand this, today it's \$4 a ton, tomorrow it's 5, next year it's 10 or it's 20. The day will come when it will be the price of the fertilizer. Why wouldn't it be? Why wouldn't it be? There are 15 rural legislators here, 10 of whom may vote that way, or 12, or 14, but next year there will be two less. Why not just get all the tax from fertilizer? One of these days, I would guess, you ought to understand that you are putting in position the taxing authority that can be expanded so easily that it will be irresistible. I oppose the amendment.

SPEAKER BAACK: Thank you, Senator Schmit. We are on your amendment, Senator Schmit. Senator Wesely. Senator Schmit, your light is on next.

SENATOR SCHMIT: The reason that I wanted to tell you, ladies and gentlemen, that it doesn't make any sense, it doesn't make any sense to do it this way, because if I want to really put the sludge people out of business, we raise the tax on sludge to a hundred dollars a ton. We've got to do something with it. It's a problem. We do not know how to handle those problems. They're a problem for the city. They're a problem for the environmentalists. They're a problem for the farmer. It ought to be able to be, if you're going to tax something, it ought to be a justifiable kind of a tax. It ought to be a tax which can be regulated, controlled, bring in a certain amount of revenue, and it ought to serve some purpose. I suspect strongly that this tax which has been proposed by Senator Lindsay which I have attempted to amend is strictly a tax designed to embark upon a new kind of procedure, a new kind of revenue-raising measure, a