

SENATOR HEFNER: Senator, yes, we do. We're in the fertilizer business. We're not that large a dealer but we do sign contracts. Some farmers want to purchase some fertilizer before the first of the year and usually they will demand a firm price. And so these contracts are signed. Also, we keep...we are signing contracts in January and February too at a quoted price. So I don't know how this \$4 tax would affect that. I...I would say and hope that the contracts that are signed before this bill goes into effect would not...we would not charge the tax on, but I imagine we would have to get a ruling from the tax commissioner or somebody.

SENATOR DIERKS: Thank you, Senator Coordsen.

SPEAKER BAACK: Senator Coordsen, would you respond to a question, please. I don't see him here, Senator Dierks.

SENATOR DIERKS: Senator...Senator Tim Hall, would you respond to a question, please.

SENATOR HALL: I'll try.

SENATOR DIERKS: Senator Hall, with this amendment, we're going to provide a tax on this fertilizer effective April 1st. Suppose we have some contracts that were signed for delivery of fertilizer after April 1st and these contracts were signed back in December or January? How would that affect...how would this amendment affect the people with those contracts?

SENATOR HALL: It wouldn't. I don't believe it could be made to...the amendment couldn't be drafted to affect a contract that was made prior to the enactment of the provision.

SENATOR DIERKS: Thank you.

SPEAKER BAACK: Senator Coordsen, you're next. Senator Morrissey.

SENATOR MORRISSEY: Thank you, Mr. Speaker, and members, Senator Coordsen, would you answer a question? I've got the amendment right in front of me. Is it...this amendment is just dealing with the tax on the fertilizer, it doesn't have anything to do with the other section that was passed while I was gone of the total 5-cent return of the sales tax on farm equipment?