

concept might have been better because it was a means by which we were going to buy down some of that burden from all forms of businesses, large, small, agricultural, industrial, whoever it may be, who wasn't already exempt under other provisions of law. Well, then last week we had the discussion and the tide seemed to turn and say, well, the sales tax on farm machinery, we really...maybe that is something we can offer up as something that is somewhat onerous, particularly for the individual who is going to be bringing this property on the property tax schedules and pays a sales tax up front. We have problems with other states. We have border bleeding. We used all that rationale. We sat down and crafted out a concept by which there would be an 80 percent return of that sales tax and give the agricultural sector an 80 percent exemption on their sales tax in trade for the fact that if they would, through an energy tax, buy down. Now we didn't even buy down all of it because there was still a burden left to the retailers relative to the collection fees and so forth, but we insisted that the agricultural sector, if they didn't want sales tax on machinery, that they would buy down some of that and that's where the energy tax came on board. I supported that in the spirit of compromise until last night. Last night, all of a sudden, the tide changes and rather than the energy tax off went the concept of moving into a fertilizer tax. Now what I've told my constituents over all this time, as I would have the farm sector call me and quite irate about taxing their machinery and their breeding livestock, I said, tell me about your operation. And I would say that three out of four of them would say, well, I have this old tractor, I can't afford to buy a new tractor, I've got this, I've got that, and through that discussion, by the time I got done, one on one in almost, I would say, three out of four cases they would say, well, what's the problem? I'm not going to be taxed under this. I said, as a matter of fact, under 1063, you not only won't have any tax, new taxes, but if there are...is machinery brought on board that will broaden the base, you actually may even have a land value that diminishes a little bit and you get down to the point where actually it may be a benefit. But, at worst, you're going to be held harmless. Well, as of last night, then I have to go home and say, you know, all of you people I told were held harmless, you're going to have to pay a fertilizer tax because the large energy users particularly lobbied in this Legislature and said, we're going to get the benefit because those are also the people that are getting the primary benefit out of the sales taxes on machinery because they're the ones that are buying the machinery, not the smaller, older operator who is out there who