

by Senator Schmit, why did you...why don't you just take the tax off of farm machinery and not go through the ritual of the refund, Senator Lamb responded, he said, well, 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 liars tax, and that through this procedure then, the county assessor would be notified so that we would know that the property would be on the individual's property tax rolls the next year. And my good friend, Senator Moore, said, as he wasn't sure how he was going to vote on the amendment, if you're going to go down the path of this horrible tax policy, meaning personal property, and reinstitute a tax on farm machinery and breeding livestock, the least you ought to do is exempt from sales tax that farm machinery, even though that's a hard sell. But the bill in its present form is the worst kick in the teeth yet for the ag sector, and this is just kind of adding insult to injury, in many ways, saying that, well, we'll take away energy and I'll probably vote for it because energy is one that I really don't like. This is marginally better, even though I may come to regret that. (Laugh.) But it sure is nothing that brings me under the bill in any way, shape, or form. Senator Moore found the amendment distasteful, but not distasteful enough to vote against it as he was present and not voting. And now as the offerer, the sponsor of the amendment that was adopted the other day, wants to reap the benefit of doing away with the policy that was established in 1063 to require payment of the tax and then a refund, as Senator Lamb pointed out, for purposes of a paper trail, in order to allow for personal property to be put on the rolls at the local level...

PRESIDENT MOUL: One minute.

SENATOR HALL: ...so the county assessor would understand what was on the rolls, and the base could be established. That's the record begin 1063, that's the policy behind the sales tax exemption that was granted. It is not a new exemption, it is one that the Legislature adopted and was signed last session, in LB 1063. It ought to remain intact, it ought to stay the way it is. Like other changes that I would like to see, and I know Senator Moore would like to see in the personal property tax arena, those changes should wait until January, that's the only argument here. I'm not saying that at some point in time that that's the policy of the body, to look at sales tax exemption for farm machinery. If it were not for the issue of the personal property tax, there would be no reason to have it