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opportunity closes that the Legislature is going to go ahead and keep the fertilizer tax on. So I don't know, we're trying to...we're finding that out right now from the Department of Revenue.

SENATOR LAMB: Thank you. I guess that that is a concern because I would hate to have to go through the meetings that we went through when we first passed that tax and trying to establish that with the Department of Revenue. And, hopefully, they do have it worked out so that we know exactly where we stand so that we don't have conflicting memos going out to fertilizer dealers. Thank you.

PRESIDENT MOUL: Thank you, Senator Lamb. Senator Hall.

SENATOR HALL: I just rise in support of the Baack amendment, Madam President. As I stated, we're asking for a clarification on the question that Senator Lamb raised. Again, the purpose behind the amendment was to allow for a number of folks who did not find LB 1 to be something that they wanted to support to bring them onto the bill and I think it provides a compromise that most everyone can live with so that the measure will have the necessary votes with which to pass with the E clause which I think is important in light of the revenue and budget situation we find ourselves in. The Department of Revenue says that it's a...Senator Lamb, in answer to your question, that if it's a binding contract, in other words, if you can't escape the contract, if you're stuck and you have to pay, you have to take delivery, that it would be considered at the time of sale. In other words, you sign on the dotted line, they're going to deliver the...Senator Hefner is going to deliver that fertilizer no matter what. You owe payment on that, it's going to be at the time that you sign the contract.

SENATOR LAMB: Definition of a binding contract is signing the contract without money down?

SENATOR HALL: There doesn't...you don't need to have money down to have a binding contract.

SENATOR LAMB: That sounds good to me. Thank you.

PRESIDENT MOUL: Thank you, Senator Hall. Senator Schellpeper.

SENATOR SCHELLPEPER: Thank you, Madam Chair. I just wanted to