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tell the body what happened with us this past year. We booked some fertilizer before April 1st which I think it was the day this year. We signed a contract. We did not pay for it at that time but we had to take it for this crop year. We could not go on to the 1993 crop year. It had to be...the Revenue Department had said it had to be in this crop year so I think what Senator Lamb has been talking about, about going into '94, that cannot happen. The Revenue Department, in their ruling, said it had to be in this crop year. So, by going to May 1, 1993, means that it will have to be in the 1993 crop year. So I think there's nothing to worry about as far as what some of the things that Senator Lamb has brought up. So I think we don't have to worry about that. I would sooner that it would have been June 30th also. But I think most people sign a contract, have it taken care of by May 1 because they know how many acres they're going to have and how much they're going to need, so they know what's going to happen there. But, by having it...sign that contract, you do get that taken care of for the 1993 planting season. Thank you.

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

SENATOR HEFNER: Madam President and members of the body, I have another question for Senator Hall. Senator Hall, how will these farmers apply for this \$1 credit for the calendar year '92?

SENATOR HALL: Well, Senator Hefner, they would have to go to the Department of Revenue and more than likely fill out a form, be able to show that they paid the tax.

SENATOR HEFNER: Would they have to go directly to the Department of Revenue or would they have to go through the fertilizer dealer?

SENATOR HALL: More than likely they would go through the fertilizer dealer but, you know, we don't have those mechanics of that worked out right now.

SENATOR HEFNER: Okay.

SENATOR HALL: The fact of the matter is it's probably going to be very few people that this would even apply to.

SENATOR HEFNER: And...