

just simply putting in a gross sales tax of one-quarter of one cent per dollars of sales, one-quarter of one cent per dollars of sales, and that will raise the same amount of money, the same amount of money as is being raised by the current structure in the bill. We got our information from the Department of Revenue and our fiscal analyst's office. Again, simplicity, sure, that's one of the principles you look at when you devise a tax system but you and I both know that you don't elevate simplicity over fairness. Fairness is the first principle of a taxing system and you can hardly suggest that a person who is putting millions of tons, millions of dollars worth of pesticides out on the fields across the state should be taxed \$100, the same as would some person who is selling 5,000 or \$10,000 worth of product that possibly does no harm. There is just no equity there. Even among agricultural products, and I'm reading some of these figures from the pesticide use on crops of Nebraska, 1987, figure is a little bit dated, but I think they serve to show you what we're talking about. These are total pounds of herbicide active ingredients used with major crops in Nebraska in 1987 and you all have seen on television the advertisements for such things as Lasso; Lasso, 3,112,304 pounds, 3 million pounds of active ingredients; AAtrex, Esteron, Estone, 12 million pounds of active ingredients; Atrazine, that's Atrazine, 12 million pounds of Atrazine put on the land in 1987. Those are on the high side. Other products here that are listed that will pay the \$100 have 734 pounds, 187 pounds, 27,000 pounds, 215 pounds, 2 pounds in one instance. I don't know why they bother to register, they certainly won't this time around. But surely the variances and the problems related to those variances would indicate to you that the system being suggested to you under the present bill makes no sense at all in terms of fairness. Thank you.

PRESIDENT MOUL: Thank you, Senator Beutler. We will now vote on the Beutler amendment to LB 588. All those in favor please vote aye, opposed nay. Have you all voted? Please record, Mr. Clerk.

CLERK: 12 ayes, 21 nays, Madam President.

PRESIDENT MOUL: The amendment fails. Items for the record, Mr. Clerk.

CLERK: Madam President, hearing notice from the Judiciary Committee for Tuesday, March 30. Amendments to be printed to