

CLERK: Not to the committee amendments, Mr. President.

SENATOR HALL: We're on discussion of the adoption of the committee amendments. Is there any other discussion with regard to their adoption? Seeing none, Senator Warner...excuse me, Senator Wehrbein's light, he waives off. Senator Warner or Senator Withem to close. They waive. The question is, shall the committee amendments be adopted? All those in favor vote aye, opposed nay. Have you all voted? Record, Mr. Clerk.

CLERK: 26 ayes, 0 nays, Mr. President, on the adoption of the committee amendments.

SENATOR HALL: The committee amendments are adopted to the bill. Further items on the bill, Mr. Clerk? Senator Withem, would you care to open on the bill?

SENATOR WITHEM: The three measures, the committee amendments and the other two amendments that were added to the committee amendments have become the bill. I would respond to any questions that anyone might have about anything in the bill that I can answer.

SENATOR HALL: Thank you, Senator Withem. There's an amendment on the desk, Mr. Clerk.

CLERK: Mr. President, Senators Wickersham, Jones, Coordsen and Schellpeper would move to amend with AM2021. (Amendment appears on page 2075 of the Legislative Journal.)

SENATOR HALL: Senator Wickersham, on the amendment to the bill.

SENATOR WICKERSHAM: Thank you, Mr. President. This matter is perhaps not as complicated in its fundamentals as the one that is raised by the bill as explained by Senator Withem, but it is certainly one that bears some explanation I believe. The amendment deals with the assessment of sales tax on repair parts that would be incorporated into agricultural machinery or equipment and subsequently depreciated. Now that is kind of a mouthful, but here's what happens. If you have, for example, a tractor and you put a new motor in it and it costs \$10,000 to have the new motor put in the tractor, you will pay sales tax on let's say \$5,000 worth of parts that go into that repair. Once the repair is placed in the machine you will also find under