

cover this. We've had a problem, legislation introduced as a result of how it's now handled on farm equipment with auctions which I've not, I'm certainly not comfortable with the way the law now stands dealing with auctions. I was more comfortable with what we had before, but I'm not comfortable with adding to the exemptions and that would have been even expanding it further and that would have been one of the arguments and certainly it's true that apparently if the amount of the refunds, excuse me, the amount of the loss of revenue from the exemption on the sales tax of farm equipment is running somewhat less than what originally had been anticipated and so one could argue properly that by adding this one was merely reflecting what was the presumed loss of revenue to start with. Having said all those things I am still very hesitant to support it at this time with the revenue expenditure situation as precarious as it is and I have a very real hesitancy even though the dollar amount is not very large to further add to that potential for disparity, at least here on General File and in all likelihood generate numerous other equally meritorious amendments for Select File for even further exemptions. So I think at least as of today I, recognizing all the things I've indicated, while there's some logic to this, at least as of today I'm going to be hesitant to support an amendment to, at this stage, but I would fully grant to those who propose it that they have a case that they can make that is legitimate unfortunately and we created the problem in the Legislature because we had a system originally in 1063 that avoided this problem but then subsequent sessions and amendments created it. But I'm hesitant to support it as of this time even though there is some logic to the arguments that they have put forth.

SENATOR HALL: Thank you, Senator Warner. Senator Will, your light is next on the Wickersham amendment.

SENATOR WILL: Thank you, Senator Hall, members of the body, I would echo Senator Warner's comments with respect to the merits of the amendment. I can certainly understand the logic behind it but I guess I'm hesitant at this point to take a step of this type. More important, however, I think perhaps at this point we're getting to that time in the session when amendments pop up on a repeated basis and I think it's important that we understand the scope of the germaneness rule that we are using. So, Senator Hall, I would ask for a ruling on the germaneness of this in that it is clearly dealing with the same general subject matter as to the scope of the sales tax and what is to be