

sales tax on the new hard drive and then the computer becomes taxable again as depreciable property. There are lots of these items across the board that are where other business people have problems with our tax system. I don't understand why it is always within this area of agriculture that we have to make specific exemptions. The point of this amendment is that it ought to be applicable to all property that is involved in commerce. So that's what the amendment does. It strikes the word "agriculture" as a definer of machinery and it substitutes the word "commerce" for commercial agriculture so that it will be applicable to all. I would be interested, I don't know, I debated whether to offer this amendment or not because it might not be in the category of particularly good faith amendment in that I do not think that this makes a bad amendment enough better that I would then be able to support it, so perhaps after hearing the explanation of why agriculture machinery and equipment used in commercial agriculture is different from depreciable repairs or parts for other machinery used in general commerce, I may not bring the amendment to a vote but I would certainly be interested in hearing a discussion as to why there is a distinction between the two. So with that, for that purpose, I offer the amendment.

SPEAKER BAACK PRESIDING

SPEAKER BAACK: Thank you, Senator Withem. Discussion on the Withem amendment, Senator Lindsay.

SENATOR LINDSAY: Thank you, Mr. Speaker, members, I would, to Senator Withem's remark I can almost say ditto. I would support the amendment not because it does make a bad amendment good, but simply because I think it establishes what the policy ought to be. If we're having a policy with regards to depreciable property not...repairs to depreciable property not being subject to the sales tax, it ought to be a policy that says that rather than segmenting out a particular portion of our economy to give that exemption to. All of the rationale that Senator Wickersham pointed out in his discussion of the amendment I think does apply to other industries. If this type of an exemption on repairs to nondepreciable equipment is good for commercial agriculture, wouldn't it also be good for repairs, substantial repairs to equipment at ConAgra or at Union Pacific or at other companies, large companies? Wouldn't that same type of analysis go for smaller companies in Omaha or Grand Island or Kearney or in some of the towns around this state. If the policy is we