

March 21, 1988

LB 978
LR 249

And, Mr. President, Senator Morehead has amendments to LB 978 to be printed. That's all that I have. Thank you. (All above announcements appear on pages 1567-74 of the Legislative Journal.)

SPEAKER BARRETT: Thank you. Senator Warner.

SENATOR WARNER: Mr. President, members of the Legislature, I rise, I suppose not to convince anybody on how they should vote on this issue but rather to explain my vote because obviously I would...I have an agricultural area, I farm. Theoretically I would benefit on others in a like situation. I first introduced the bill to classify property in the constitutional amendment in 1963 because I thought that was a good answer then, too. And then, as I learned what I was doing and I saw where in other states and Minnesota, as has been referred, was the classic example of the classification of property which their Constitution permitted and every session it would change as I recall reading then, depending on which particular pressure group was in and in which particular session, that's where the tax break reduction went and it was just nothing but a swinging back and forth between classifications. I have been convinced for a long time and still remain convinced that that uniformity clause is exceedingly important to protect everyone and particularly on tangible property. I'm sorry, when I look back, we didn't apply it more places now, but the fact that we may have made errors in the past does not justify expanding that into the future. I have been voting for 1207 not because I expect that the Supreme Court will change its opinion, but there are other provisions which I do like very much that are contained in that bill and conceivably there may be some modification in what the Supreme Court has said. One of the last things I think we ought to do is to further permit the classification of tangible personal property disproportionately to other property. We speak of in the political aspect of it, that we're giving a break to farmers and ranchers. Well, I don't look on that as the case at all. You could speculate as farmers and ranchers become smaller that in proportion to the rest of the electorate, why it might work to their disadvantage. None of those arguments make any difference to me. The only argument I'm impressed with and why I will vote no is I think it is poor state tax policy to start down the road of the classification of tangible property. And we just went down that road in number 4, amendment number 4, but I did not support that