

provisions that shouldn't be changed, so be it, but my purpose for pushing to take a look at a code that hasn't really had anything done to it, except for more holes drilled in it for the last 25 years, is to throw everything back on the table, not just repeal property, not just increase sales or income but to look at everything that's out there and address it as a total tax package. That's where we need to be heading. I think, although it's a narrower scope than I would like, Senator Rogers' and Senator Schmit's amendment does move in that direction. I think it's good fodder for discussion here on the floor.

SPEAKER BAACK: Time.

SENATOR HALL: I wish there was more debate on it.

SPEAKER BAACK: Senator Will, you're next.

SENATOR WILL: Thank you, Mr. Speaker, members of the body, I rise to dispel any notion that I'm a great defender of the property tax system that we have in Nebraska right now because that certainly is not the case. And if I left that impression with anyone, I would like to correct that right away. In fact, I am the party to a lawsuit challenging the constitutionality of our current property tax system based on the impact that it has on homeowners and because of my concern for the way homeowners are treated under the current property tax system. But that displays right there the differing perceptions that we have in the body. Senator Rogers asked me questions a few minutes ago. Where Senator Rogers sees an individual paying...an agricultural individual paying a vast amount more property taxes than a similarly situated homeowner, I see a homeowner that's paying taxes on the entire value of his home, whereas that individual that owns the agricultural piece of land has a number of categories of personal property exempt as well as a constitutional amendment in place where we have a bill on Select File right now to reduce the value of that agricultural land. So it's a matter of perspective when it comes to our tax system of where the inequities lie. And I guess I have made it clear that I feel that that homeowner with nonincome producing property that is paying property taxes on a 100 percent of the value of his home is the one that I think is being gouged in our system. That's not to say that there is...that our system treats other people that fairly either. That's the person that I have focused on in my efforts in the area of property tax. I