

all buildings, fixtures, improvements, cabin trailers and mobile homes which have been permanently attached to the real estate upon which they are situated, mines, minerals, quarries, minerals and you can read the rest. What it is, is the same language, like I say, that we used in our revenue code for many years and apparently we're satisfied with it with respect to what is real estate. Some of that language later was amended in LB..., or LR, LB 1, I guess it was, that we came back and added more to the definition trying to put in pipelines and the like and that ultimately got us into trouble with the Supreme Court primarily because of the exception we had for pivot irrigation units which LB 1 in that regard was my amendment and then the Governor was able to successfully amend my amendment to include the exception of pivot irrigation units. The first thing the court saw was an opportunity to pass...to toss it out primarily because of, again, those exceptions. I think there's a gaping hole in the amendment or, excuse me, yes, in the amendment with respect to talking about real property. Real property is defined back in common law as nothing more than royal property which in...if you want to take it to the strictest definition, is nothing more than land and any given court could interpret it to simply be land. So therein lies why I have the amendment before you. If you turn to page...I believe it's 3, you will note there they were a little more cautious. They talked about tangible property and then they said, as least as defined by the Legislature, recognizing that there's not an established definition for tangible property, but under real estate, in each and every case where you'll see it underlined as real, they left it open without there being a definition or even a means to get through that definition with respect to a legislative definition. I think that the Legislature defines it in statute. We're going to end up in the same situation we were in the past, but I do think it needs a definition. So I offer to you a definition of real estate that I think ought to be incorporated as part of LR 186CA.

SPEAKER BAACK: Thank you, Senator Conway. Now I do have a list of speakers. Senator Hefner. Senator Hall, do you wish to address the Conway amendment?

SENATOR HALL: Yes, thank you, Mr. President, Mr. Speaker, members, I rise in opposition to Senator Conway's amendment. I appreciate the arguments that he makes because I think the question is a legitimate one. What will the interpretation of any change that you make to the Constitution be on the part of