

what it would bring, if that is a fair market system, if that is what the definition of a fair market value is, you can then have a tax system with rates that are as low as possible, so that the base from which you start has to be as true as possible. We currently in Nebraska don't have that, and it is my belief that we need to improve our system. I am going to continue to work on this. I think that it is something that is vitally necessary at this stage. Unfortunately, because of time, it won't be given its necessary due, but I intend to bring it back. I intend to bring it back until it is passed, because it is critical. The assessors, themselves, will tell you that they want this for themselves as a tool in which to begin not only to professionalize themselves but to be able to do a better job for their constituents, that being the taxpayers of the state. Many of the assessors out there do a tremendous job, but they need better tools in which to do that. What the intent of this amendment was, and the original bill introduction of LB 1244, was to do just that. I am going to continue along those lines, but not today. With that, Mr. Speaker, I would respectfully ask to withdraw the second half of the amendment.

SENATOR HALL: It is withdrawn.

CLERK: Mr. President, the next amendment I have is by Senator Cudaback. (See AM3987 on page 1934 of the Legislative Journal.)

SPEAKER BAACK: Senator Cudaback.

SENATOR CUDABACK: Mr. Speaker and members, what this amendment would do, it would go by the nutrient basis rather than by the tonnage on fertilizer. This would raise the fertilizer from \$40 on the tonnage to \$6 on the nutrient basis. There has been a lot of discussion about this. We all understand it. We know what is going on. It was put into place in a matter of several hours. There were several mistakes made. I think we understand what they were at the time. You do things in haste once in awhile, and then you reconsider the fact, and you come to the conclusion that there probably was a mistake made. When do you adjust this mistake? I guess the wheels are now rolling, as of April 1st dealers and so on started going ahead and taxing according to the tonnage, and this has been three or four days down the road. Do you change canoes in the middle of the stream? I don't know. Perhaps you cause more confusion than if you would stick with the process, and study it out, and come to a conclusion later on. Senator Schrock has proposed a study