

too, rise to ask at this time to oppose the Wickersham amendment. I think that the points have been made by Senator Kristensen, Senator Warner and Senator Hall, so I won't belabor them. But I think Senator Wickersham probably is right with respect to the Oregon decision and the impact that it has with respect to the 4-R Act. However, I think that if you look at the statute now you could see that it is discretionary on the part of the tax commissioner. What the statute does is it requires the tax commissioner to establish these ratios with respect to the valuation of personal property as far as railroads and carlines, though. But then if you look at the very end of the statute, subsection (2), it then says that once these values have been established that the tax commissioner may adjust the value. So I think it's clearly discretionary. I think that if, in the wisdom of the Revenue Department, they examine the Oregon case carefully in conjunction with decisions that have been handed down by the Nebraska Supreme Court, and it's their determination, over the Department of Revenue, that the adjustment in valuation doesn't need to be made, they have that discretion right now under this statute. And I think the better course, as has been laid out by other people, would be to bring a bill, to have a full hearing, to fully examine the impact of the Oregon decision. Although, as I had said, at first blush I agree with Senator Wickersham, it's important to examine that decision in the context of the Nebraska constitution, decisions that have been handed down by the Nebraska Supreme Court. So, at this time, I would ask you to oppose the Wickersham amendment.

**SPEAKER WITHEM:** Thank you, Senator Will. Senator Wickersham, followed by Senators Bernard-Stevens and Fisher.

**SENATOR WICKERSHAM:** Okay, if...Mr. Speaker, if I'm...Senator Warner, would you yield to a question, please? Is Senator Warner still here?

**SENATOR WARNER:** Yeah.

**SENATOR WICKERSHAM:** Senator Warner, Senator Will really laid out what my question for you is, and you have the statutory provision included in the handout, it's in subsection (2), and it's language...it says, "the tax commissioner may adjust the value of such railroad and carline property". Do you view that in anything other than a completely discretionary context? Is that language permissive, in your view, or does that in any way