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LB 647

group of people, elderly persons, but we still have the ordinary family person, the ordinary wage earner rearing his and her children, paying the taxes, the full load, and trying to make ends meet in a tough time who don't have equivalent benefits or anything even close to these kinds of allowances. And I think that we have to strive for a certain degree of tax equity and justice. I don't think... just as I personally think it is wrong to allow the business man total freedom from taxation on the business inventory, so too do I think it is wrong to allow certain members in our society by virtue of age total freedom from taxation on the houses. And it is for that reason that I think we have to keep the system in balance as best we can so that no one group of taxpayers pays a disproportionate load so that another group of taxpayers enjoys all the fruits of society at no true cost. But I have concluded that the Governor's amendments may well be the right thing for us to do at this time, provided, however, that the ceiling is less than \$40,000.

SPEAKER MARVEL: Senator Beutler, you have an amendment to the....

CLERK: Mr. President, Senator Beutler moves to amend the Labeled amendment number one.

SENATOR BEUTLER: Mr. Speaker and members of the Legislature, I am supporting the Labeled amendment, the Governor's proposal, but there is one small amendment I would like to make to it which essentially has the effect of expanding the definition of homestead to include a class of people who are not technically owners or renters. You have passed out to you a copy of those amendments, amendments to 647 with my name in the upper right hand corner, and you can see the technical description on there. We are expanding the definition of homestead to include a residential unit in a dwelling complex the record title owner of which is a not-for-profit corporation, etcetera, etcetera. I have in my district 300 good people who live in a complex called Eastmont Towers, and besides Eastmont there is another complex in Lincoln, I think in Senator Wesely's District called Gateway Manor, and then again in Omaha there is a complex, I think it is called Skyway Manor.... Skyline Manor. So the scope of the amendment we are talking about as far as I know it will probably affect less than a thousand people, but again these people enter the complex and they pay anywhere between 25 and 80 thousand dollars in an endowment. It purchases for them a separate specified unit for their life. Then in addition to that they pay some monthly