

March 4, 1981

LB 390

and therefore, I would urge you to certainly vote against it. The Revenue Committee by a 5 to 3 margin voted out 284. That was the bill that would just use valuation in the distribution of the \$70 million. I think that valuation is the way to go. The legislative District that I represent still loses a lot of money with this valuation, but I am willing to compromise so that we get something out. Going the 80-20 route, I would still lose a little more. Some of the urban Senators say, well, we are willing to compromise. Well, certainly, it isn't hard to compromise when you get the best of both ends. I think that this bill, 390, favors the more heavily populated areas, and I would just like to say to you this morning, I feel that I am backed in a corner and when you are backed in a corner you will finally come out fighting, just like a dog or a fox would do.

SENATOR CLARK: You have one minute.

SENATOR HEFNER: Another question that I have to this body is, how is population...how is population of a county or a local government tied to the elimination of the personal property tax? I feel it has no connection whatsoever. I feel that real estate valuation is directly tied to the personal property valuation, not population, and therefore, I would urge you to vote against this bill.

SENATOR CLARK: Senator Burrows.

SENATOR BURROWS: Mr. Chairman and members of the body, I don't think it has been brought out that when you shift from valuation it is the closest thing we could find in the Revenue Committee to continue the distribution of the personal property tax relief fund, a fund that was set up to replace the inventories we took off, the car dealers, the farm equipment, the whole bit, and enough urban Senators voted for the bill...I happened to oppose 518, that they put it across. Now when it comes to a problem, a constitutional problem on continuing what the Legislature committed to, we end up in a tie-up. We are tied up in the Legislature looking at an issue from a standpoint of who can get the most bucks. Just as simple as pie, equity has nothing to do with it. If you talk about equity, you ought to talk about the income levels of the counties involved from a standpoint of a Legislature that is concerned where the real problem exists out there, and the rural counties are the low income counties. LB 390 just pulls