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question of the total disability exemptions that we provide for now in the homestead exemption. Senator Landis just talked about working further on the question of income guidelines. I certainly think that ought to be done. Furthermore, I think we ought to clean up the whole question of the homestead exemption law and the disabilities that are provided for in that law. I bring to your attention the osteoarthritis amendment but I think you ought to keep in mind the fact that here we are adding the loss of two arms amendment that is contained in the bill that Senator Pirsch brought us in the first place, I want to add osteoarthritis. There are other potential disabilities that need to be brought to the attention of the body. I think we have got a mess for a homestead exemption law as far as disabilities go. I think the approach shouldn't be to keep listing and adding and providing for this and that different functional disability. I think we need a broad functional disability definition that says when you are a hundred percent disabled, whether that be from progressive osteoarthritis or whether that be from whatever may be the cause of that disability, then you get this exemption but I think the point is that we shouldn't really try and deal with that at this time on the floor. So I am not going to propose that but I think bringing this amendment to your attention should give you pause to consider the problems that we have with this section of the law. The Revenue Department provided in a recommendation to the Legislature this last October, the recommendation that we totally rewrite our disability sections of our homestead exemption act. It says, and I quote, "We recommend consolidating the exemptions which apply to persons with a disability." And it goes on from there to say that they should allow the same exemption and simplify the definitions of disability. Clearly a recommendation that was looked at by the Revenue Department that makes sense for Nebraska at this time. However, the Revenue Committee did not pursue that recommendation, did not pursue some other recommendations from the Revenue Department and did not provide for this change. I did have a bill drafted. It is a bill that would provide for a functional definition of disabilities and change this and improve the situation. Unfortunately with the bill limitation question that we had at the start of session and all the other factors, I didn't introduce that bill but I would like to follow up on Senator Landis' comments about looking at the question of income guidelines and say let's go out and let's put in an income guideline for disabilities, make it a reasonable one, and then let's also look at this functional definition of disabilities. Let's take a broader look at the problems we have seen, that have been brought to our attention by this bill, and

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