

that reason.

**SPEAKER BARRETT:** Thank you. Pursuant to Rule 2, Section 2, it is the opinion that Senator Moore's motion, excuse me, Senator Withem's motion is not amendable by Senator Moore. Senator Moore, any comments, please?

**SENATOR MOORE:** Well, I mean when you are suspending five rules, I mean I can simply suspend the rules and amend another one. I mean when you are throwing the rules out this early in the session, I don't know why you are getting hung up on one rule but I will just simply wait and file a different motion to suspend the rules so I can amend it so we can have the proper debate on the rule suspension on LB 275, so I withdraw my motion at this time.

**SPEAKER BARRETT:** Motion is withdrawn. Discussion on the motion by Senator Withem to suspend rules and place 275 on General File. Senator Warner, please.

**SENATOR WARNER:** Mr. President and members of the Legislature, I welcome the opportunity to discuss what I believe is the purpose of the motion this morning as indicated by Senator Withem and that is to discuss the problem of the property tax issue in the state. I did have two handouts, and I am not going to spend a lot of time on them, I just want to call your attention to them. The one that has a heading that says "Potential Impact of 275", what it really is is a potential impact of 50 million of whatever you use for...that money for in terms of property tax, but the one sheet shows historically what has happened since 1956 and the percentage increase in property tax as a percent of value. On the average up through this year it has averaged roughly 6 percent. It is interesting to note that the only time in that whole period of time in the past 22 years, other than the first two years when we went to sales-income tax, and abolished property tax for state government, there was only one decrease in the percent of increase in property taxes levied, and that was the year in which the valuations were significantly increased, when, and as I recall I think that is the year that we went from the 35 percent to the 100 percent of value, and I only call that to your attention for the reason that always keep in mind that when you narrow the base...when you broaden the base, you reduce the rate and that is all that shows. What we have tended to do over years is narrow the base consistently in a variety of places, and then we wonder why the rates go up, and