

**SPEAKER BARRETT:** Thank you, Senator Hall. An amendment on the desk.

**CLERK:** Mr. President, Senator Landis would move to amend the committee amendments. The Landis amendment is on page 830 of the Journal, Mr. President.

**SPEAKER BARRETT:** Senator Landis.

**SENATOR LANDIS:** Thank you, Mr. Speaker, members of the Legislature, the Department of Revenue came to me the other day and said, you know, we will not only be able to do an adjustment factor for each of the major four classifications of land, but each of those major classifications of land has subgroups in them. We'll be able to have an adjustment factor for each of the subgroups available and thereby make this one-year adjustment factor all the more precise. I've offered this language at their suggestion because it authorizes the Department of Revenue to send out adjustment factors not only clumped by each of the major four land classifications, but by the subgroups or subclassifications as well. All that means is that for a one-year adjustment period counties will be provided with even more specific, more precise adjustment factors by the Department of Revenue and I think we should take advantage of that ability to be done by our Department of Revenue by adopting this amendment. Upon the adoption of the amendment to the amendment and then the committee amendment, we'll be in a position I think to argue the merits or demerits of LB 361.

**SPEAKER BARRETT:** Thank you. Discussion on the Landis amendment to the committee amendments. Senator Lamb, would you care to discuss the amendment? Senator Haberman, on the amendment?

**SENATOR HABERMAN:** Mr. President, members of the body, Senator Landis, would you yield to a question, please?

**SENATOR LANDIS:** Sure.

**SENATOR HABERMAN:** Dave, would you...could you give us a little more detail on just exactly what the adjustment factor is or what it entails?

**SENATOR LANDIS:** Fine. The manual now has a number for subclassifications of land in various counties. The adjustment factor is based on a Department of Revenue hurry-up study if