

ability to have some examples so that we will be able to have an idea what the factors will look like, hopefully for a single county, how they might apply but at least some idea as to what will be used in those measures. The ag land manual that the committee members are familiar with is something that is no small piece of work and it will take some time for them to go through and redevelop this, so what the committee amendments do basically is allow them time to, for 1989, to use those factors and apply that to the manual that is currently in place so that for the 1990 year we will have a new manual in place. With that, I would urge the adoption of the committee amendments.

SPEAKER BARRETT: Thank you. Additional discussion, Senator Lamb. On the bill, thank you. Any other discussion on the adoption of the committee amendments to LB 361? If not, those in favor of that motion vote aye, opposed nay. Record, please.

CLERK: 29 ayes, 0 nays, Mr. President, on adoption of committee amendments.

SPEAKER BARRETT: The committee amendments are adopted. To the bill, Senator Landis.

SENATOR LANDIS: Thank you, Mr. Speaker, members of the Legislature, thank you for the special order because this requires a certain amount of explanation and time and we should go as slow as it takes to get the questions out on the floor. I'm not going to minimize this bill. This bill is a big dose of castor oil and it hurts. I'm not trying to let you think that this is some easy little shuffling of accounting methods. It's not. This one is going to raise values, it's going to raise taxes and it's going to hurt. My purpose today is to explain to you why, in my estimation, it's our duty to do this painful thing. To tell that story there is sort of a stair step situation to talk about. Part of it is the Constitution and legislative acts and the other part of it is Supreme Court decisions that respond to each of those provisions. Patrick has been wise enough to put in our rule book the Nebraska Constitution, and if you want to start at the beginning of this story, you open to page 35 of your Constitution of the State of Nebraska. It's called, Article VIII, the Revenue section, and in Section 1, the two major characters constitutionally appear. They are the second sentence of Section 1 that says, taxes shall be levied by valuation uniformly and proportionately upon all tangible property and franchises, except that the Legislature