

equities involved as far as whether or not we should allow for a constitutional amendment will have another day. When that debate comes up, we change from what is our constitutional duty to our constitutional options. On that day I intend to argue for the constitutional amendment, but today is only the issue of whether or not we are going to yield to the clear handwriting on the wall by the Supreme Court in interpreting a uniform proportionate clause and this is a matter of gulping down some castor oil, but doing our duty. With that, I'll call for the advancement of the bill and give the remainder of my time to Senator Johnson.

SPEAKER BARRETT: Senator Johnson.

SENATOR R. JOHNSON: I'll be brief as well. I possibly misspoke when I was making my opening remarks on this issue. I made a statement that I said I did not think that LR 2CA would probably be considered this year and I'm glad that Senator Wehrbein made the comment that he'd like to pursue it this session. I would be happy to have the issue come up this year in either its natural order or if one of the co-sponsors with me on this issue chooses to make it a priority bill, then, of course, we will have an opportunity to discuss the merits of LR 2CA and how it ties in with LB 361. Secondly, Senator Hall brought up a question I think to each introducer of bills that dealt with ag land valuation in the hearing that I think is important to relate here again. He was asking the question if this is a temporary fix to a problem that where we have an overall problem of relying too heavily on property taxes for supportive, supportation...the supporting of our local governments. I guess I would agree with him, we do, and I think we have a number of proposals both from the Governor and in the Revenue Committee and probably on this floor by now that address the overall problem of property tax relief. LB 361 and LR 2CA are not property tax relief proposals in my mind, but they are tied to the property tax problem that we have in this state and I think we will have to begin the discussion of how we relieve those...the stress that we are putting on property taxes. Clearly, as indicated by Mr. Lock's memo, ag land or ag, or owners of ag land are going to see about a \$50 million increase in taxes to them and that is a significant burden to have added on to those who own ag property. So as I said, it's a bitter pill to swallow, but I guess I'm willing to do it today with the hope that maybe later this session we'll get to LR 2CA and argue its merits or demerits.