

corporations or large businesses, seems to me to be completely unfair. What we really need to strive for in our state is a fair tax policy for everyone, for low income people, middle income people, higher income people, a fair tax policy for small business men, fair tax policy for large corporations, a fair tax policy for all the various...various groups of citizens and businesses in our state. We are not doing that. We are going about it in a piecemeal operation. We are going about it in a method by which there is no real consistent plan or no real long-range goal. What we have are groups and coalitions of senators getting together and seeing what they can get together to pass 25 votes and then they throw it into the hopper and it gets advanced, sometimes, I think, without the opposition of a large percentage of the people in this Legislature because a large percentage of them may not understand it completely. I think we saw an example of that with the teacher's bill yesterday. That LB 89 is in a form that I'm not sure is...makes any long range sense at all but, nevertheless, there was enough there to get 25 votes together and so the amendment gets on and now we're stuck with it and I don't know what's going to happen with it. I think the same thing is going to happen with this particular bill. Property tax relief is a good goal. It's something that we have needed. The studies that the Syracuse people conducted show that. But this wasn't something that was recommended by the Syracuse tax study. Nowhere in that tax study do I see anything that resembles LB 84. For that reason, I would urge the adoption of the amendment, at least it will have some consistency. If you're going to provide tax relief, it should be provided to all the people that own property. And, for that reason, I would urge you to adopt the amendment. If it does not get adopted, then at least I have made a record of the fact that I think that the limitation of \$2,000 may be...on the rebate may be unconstitutional. I think it probably is. And I have asked for an Attorney General's Opinion on it. I have not received it yet. I will certainly make it public when we receive it. And, furthermore, even if it is...somehow meets constitutional muster, I don't think it is a consistent or logical way of going about giving property tax relief. If we're going to do property tax relief, let's do it for everyone and for every entity concerned. Thank you.

PRESIDENT: Thank you. Senator Byars, please, followed by Senator Lamb and Senator Chizek.

SENATOR BYARS: Mr. President and members of the body, I rise in