

support of Senator McFarland's amendment to LB 84 for some of the same reasons and some that are not consistent with his reasoning. But I also feel that there are some constitutional defects with LB 84 and my particular problem is with the \$2,000 cap. I think we are opening ourselves up once again for additional lawsuits because we will be in violation of the uniformity clause. And I would like to illustrate in my district and I will take liberty to illustrate in Senator Coordsen's district how this lack of uniformity will take place. In my district, I have a group of 100 farmers, Senator Coordsen has 120 farmers in his district, all of whom share the same landlord. The landlord, as a single taxpayer of over \$400,000 in real estate tax on the raw land in those two districts, would receive a cap of \$2,000 on their tax rebate. Now this is on \$414,000 worth of land, let me correct that. That would be \$4,100 divided by 220 farmers, gives you less than a \$20 rebate for each one of the farmers that are involved in this situation. Their leases are structured so that they still pay the taxes on this land. It does not give a break to a large landowner. It takes away from those that we're trying to assist. And, for this reason, I think it very clearly illustrates the lack of uniformity in this cap. And I would support Senator McFarland in his amendment because of this reason. I also think that we need to realistically understand that we can't hang our hat on the fact that every industry in the State of Nebraska is receiving benefits from 775 and 270. We have many, many industries within our districts who are not receiving benefits under these bills and who deserve to have a fair and equal treatment in our real estate structure. These are the people we depend upon to help build our libraries, to help fund our road and bridge programs, to support our real estate taxes to our school districts and then we come back and we say when we run into a situation where we can give you some property tax relief you make too much money, you're going to receive too much money back, so we're going to treat you unfairly. I would rise in...I would ask you all to very seriously look at this \$2,000 cap and support the McFarland amendment. Thank you.

PRESIDENT: Thank you. Senator Lamb, please.

SENATOR LAMB: Mr. President and members, I rise to oppose the amendment by Senator McFarland although I could agree with some of the things that he and Senator Byars have mentioned. However, the fact of the matter is that this will cost an additional...and I gave the wrong...different number to some of