

PRESIDENT: No problem.

SENATOR HALL: ...Mr. President. The issue here doesn't have anything to do with the Constitution. Every time we have a problem with something here this session, we raise the specter of a constitutional problem. We did it on Kearney State because we didn't like it or we thought possibly it's not something we could do. Well, it's a stumbling block, I guess, or a hurdle we have to...we have to go through on every bill that there is some opposition to, or it deals with major change that people don't want to address or don't like the way it's being addressed in the legislation before them. There is no problem with a uniformity issue in LB 84. We don't touch any of those issues that the uniformity clause deals with. All we do is say we're going to give it back at 10 percent and we're going to cap it at \$2,000 for any landowner. We don't get into that at all. That will not hold up. The Attorney General, I think, will be able to come back and say just that, that this is basically a state aid program and that the Legislature has the ability to give it to whom they feel is most appropriate and I don't see any problem there at all. I...\$2,000 is a lot of money; \$750,000 of valuation with regard to land is a lot of property and I think that the property tax issue is one where we have tried to work to move toward coherent tax policy with regard to reducing the dependence on property taxes to pay for education. The bill before us dealt with that, moving us in that direction. LB 84 moves us along those lines over the next two years until we are able to complete that cycle and move away from the dependence. But to say that a \$2,000 cap is not good tax policy, to me, it's kind of ironic that Senator McFarland who oftentimes is not exactly what you would call the friend of big business and other issues is now standing here feeling that they should receive just as much property tax relief as the folks who are being basically forced out of their homes because they can no longer afford to pay those high property taxes. I would argue that if you could guarantee that those businesses, many of them who need property tax relief and that's why the cap is at 2,000, many of them would pass that relief onto their customers, I would say, sure, let's go ahead and take away the cap. But you can't guarantee that. There is no way that we should. We don't ignore them. We don't exclude any form of property. Every form of property is recognized in LB 84. All we do is say, but at \$2,000, no more. I think that that's good tax policy with regard to the people that we are trying to help here in some form of relief. The people who live in...own their homes or