

point, of the history of the in lieu of tax issue, that it was only instituted 16 some years ago. Looking back at the history that Senator Warner's office has done on this, it's obviously not true. The in lieu of taxes has been with us some 70 years practically. What happened 16 years ago was the manner of calculating the rent for the farmland... school lands was changed to the point where, instead of being a minuscule amount of money, it was a substantive amount of money, and that was the contribution that then Senator DeCamp made to this. The two AG's opinions that we had made it very clear to us that the courts would rule, though, that this is unconstitutional. Keep in mind it doesn't make any difference if you've had a law for seven months or 70 years, or 700 years, if it's unconstitutional it's unconstitutional. Shortly after that discussion Senator Dierks got another opinion that tended to contradict, in my opinion tended to contradict those other two opinions. A fourth opinion that came to light that I think is probably more on the issue than any other is an opinion written to Senator Emil Beyer, back in January 7, 1987, where Senator Beyer was not asking about school lands and funds, he could really care less about that, he was asking is it possible to set up, for the Legislature to pass a bill establishing an in lieu of taxes, state owns property charging an in lieu of taxes. AG, at that time, made a very clear opinion, no, you can't do that. State owns property, you can't tax it and you can't have an in lieu of taxes either. So it appears to me as though if we could get a definitive opinion on this particular issue it would be very clear that it probably is unconstitutional. We can't get a definitive opinion, and it's probably legitimate that we can't, because the State of Nebraska, our own Attorney General, is performing his constitutional responsibilities right now defending the current statute in the court because the School District of Millard has sued the state over this whole question of unconstitutionality. That will probably be determined by the court, hopefully, by the time we get into next year's session, and we can deal with that with legislation. I would prefer, personally, not to mess up Senator Schmit's bill at this point by getting that issue before us. But I did want to at least kind of summarize for the body the developments in the in lieu of tax constitutionality question that came up before. The second point I want to make is a response, maybe, to what Senator Lamb had to say. Senator Lamb, I don't really know if I want...if I'm going to vote to advance LB 807 or if I'm not, I really don't know. I'm listening to the discussion, I think it's a good one. I tell you, though, I will not make it on the