

I voted against on the floor, voted for in committee, the lodging tax and the others so that there is a cumulative story here. Senator Warner makes a good intellectual point and that is that there is an argument to be made by analogy. Unfortunately, it's an expensive point and the Warner amendment has to be rejected because it does simply ram a big hole in the hulk of state revenues. But that's the problem. As a matter of fact, it's the problem with the Lindsay amendment where you argue by analogy in the granting of tax exemptions. The reason is this. Any circumstance that you have has a circumstance that's just a little to the left and a little to the right, a little clearer to be covered by the general rule and maybe a little less clear that is covered by the general rule. And every time you argue from that point that you should move the line of exemption from where it is to this new point, it simply creates then another matching analogy on the other side. Senator Warner now shows us the analogy on the other side of the Lindsay amendment. He shows us where this line of thinking goes. Now, if Senator Lindsay argues that the existing rule is irrational, what I would argue with him is that every rule is somewhat arbitrary in the drawing of exemptions but that if there is a general rule, it should be to protect a base, for God's sakes, protect a base. Now Senator Hefner, other years, has had a little tighter conviction with me on that point about protecting the base. On the other hand, while he used to be ready to vacate the base for business interests, he has now added charitable interests to whom he is ready to write large multizero checks. Unfortunately, the Warner amendment draws in clear relief the arbitrariness of the Lindsay amendment but it does cause us harm from a revenue standpoint. The better cause of action is to reconsider the Lindsay amendment and simply not adopt it. My guess is the votes aren't here to do that. I would counsel that the Warner amendment be withdrawn and that the bill lay over and that on another day either that we ought to reconsider or bracket or just vote against the bill if we think it's a mistake, as I intend to do now, and vote against LB 198.

PRESIDENT: Thank you. Senator Ashford, please.

SENATOR ASHFORD: Thank you, Mr. President, and members, I really don't think that it...I understand Senator Landis's argument and I understand Senator Warner's argument but I don't...I don't think that we are hitting exactly what has occurred here and that is that all we are doing...all we are