

SENATOR SCHIMEK: By records of whomever they pay rent to.

SENATOR NELSON: No, it's usually not separate, my dear, I mean that's why I say you're...the...

SENATOR SCHIMEK: I'm sure that the Revenue Department...

SENATOR NELSON: ...the buildings are...are...

SENATOR SCHIMEK: ...can help determine that, Senator Nelson.

SENATOR NELSON: You've got more confidence than I do. (Laughter.) Thank you.

SENATOR SCHIMEK: Did you want an answer to your other question?

SENATOR NELSON: Yes, the...if you want to, I'll give you the time.

SENATOR SCHIMEK: Regarding the illness and disability, this would be...this would be based on existing statutes. I mean, we didn't attempt to go in and change those.

SENATOR NELSON: I knew that, I wanted it in the record.

PRESIDENT: Thank you. Senator Moore, please, followed by Senator Withem.

SENATOR MOORE: Yes, Mr. President and members, I also rise to oppose Senator Schimek's amendment, basically for two reasons. The first reason, which already has been touched on, on the constitutional clouds trying this amendment. And for those of you that wish to, if you want to turn to page 805 of your Journals, an Attorney General's Opinion in response to a question asked on LB 1115, I'll read it briefly into the record, just so it's there. It says, no property shall be exempt from taxation except as provided in the Constitution. Emphasis added, while the Legislature has the power to classify and exempt personal property under this constitutional provision, the Legislature does not have such authority with regard to the classification and exemption of real property under subdivision 2(b) of state statute 61. A credit against income tax liability is granted as to real property taxes paid by certain taxpayers. In our view, the provision of relief from the payment of a tax