

on real property, in this manner, would likely be viewed as an unconstitutional attempt to indirectly grant an exemption for real property not authorized by the Constitution. And, like Senators Wesely and Hall, I certainly don't wave that in your face as the absolute truth, but it's certainly an issue I think you all need to consider. And it does...it's a concern that I, too, have. But the second reason that I, other than the constitutional grounds that I oppose this, is that I think we all have to sit back and take a look at what is the goal of LB 1059. And I think one of the goals is to shift, to some degree, the burden of our tax from property, to a certain extent, to sales and income. As I mentioned, as I mentioned a number of times on this floor, you know, according to tax research council figures, we rank 38th in sales tax, nationally, 30th in income, 14th in property, that's right now. If you pass LB 1059, it is projected that our ranking would go up from...sales tax would go up from 38th to 22nd, income tax would go up from 30th to 24th, property tax would go down from 14th to 22nd. That's the goal of the bill. The goal is to shift the burden from property...from the property taxpayer to the sales and income taxpayer. That's our admitted goal. I mean, you do that, you're shifting who pays the taxes, the type of person. And the renter that does not own property will pay a little bit more tax. Right now, you know, maybe that person is paying below average sales and income tax. With this bill, they're going to be right at average. That's the goal of our bill. Now, as I mentioned before, there are legitimate issues that opponents of this bill have raised. I feel this is a legitimate issue. I'm glad Senator Schimek and Senator Wesely brought it to us. But the fact of the matter is that the whole thrust of the bill is to make...shift the burden from the property to the sales and income taxpayer. One of the problems with doing that, admittedly, is you do hit this type of person. And I understand, you know, that there are some renters, obviously, that don't like the bill. And I guess in some ways I view this amendment as a Washington, D.C. style amendment, you don't want to hurt anyone, so you try and make everyone happy. And by being afraid to step on anyone's toes, you see what the national deficit is, the problem is created like that. You can't afford to make everybody happy. I think we've all agreed that we're trying to shift the burden from the property taxpayer, not totally shifted, but lessen the reliance, to some degree, on property, increase the reliance on sales and income. The down side of that is exactly what this amendment tries to address. But I think it's a...that's the incidence of the bill, that's