

says, we cannot state with certainty that our court would uphold the reasonableness of a classification of this nature, nor can we be certain that this court continues to adhere to the principles enunciated in the 1974 Stahmer case. If we look at the history of the whole tax area in Nebraska in the past 10, 15, 20 years, time and time again this Legislature has made classifications that have been ruled to be unconstitutional by the Supreme Court. And I can remember recently the North Platte case where the commercial property was being valued higher than the agricultural property and the court came in and said, you can't do that, you have got to lower the value of the commercial property to be consistent with the value of the agricultural property. We just had the Enron case in which they are saying, if you are going to exempt that much of personal property tax, that much of the personal property from taxation, then it's unfair to tax the railroads and the car line companies and the pipeline companies when they only have approximately 25 percent of the personal property in the state. That's the alternative we're proceeding with. It's going to be a limited solution, a temporary solution, at best, and it may not be...may likely not survive a court challenge in the future. The other alternative and solution that I am proposing is that we meet in a special session, concurrently with this one perhaps, or just succeeding this one and we consider all our options and all of the various solutions to resolve the crisis. Senator Warner's proposal is contained in the Governor's proclamation. It is worthy of consideration. It is certainly one way of addressing the problem but it doesn't seem to me that that's the only way. Why should Senator Warner's proposal be the only one that's in the proclamation under the call of the special session? I have heard talk from Senator Hall, the Chairman of our Revenue Committee, for example, that talks about eliminating the personal property taxes from our state and perhaps making up the difference by expanding the sales tax. I have heard...I have read things in the paper where Senator Landis, who is on the Revenue Committee, has talked about eliminating personal property tax and perhaps adjusting the corporate taxes to make up for the difference. Senator Elmer has sent us letters talking about reclassifying real property as depreciable and nondepreciable and setting up a tax system that way to resolve the problem. Senator Schmit has even proposed that we eliminate personal property taxes and institute a lottery to make up the difference. All of those proposals are worthy of consideration, in my view. There is no reason why we cannot meet and debate all of those type of proposals as well as others. In that way,