

SPEAKER BARRETT: Senator Elmer, would you respond.

SENATOR ELMER: Yes, sir.

SENATOR NELSON: I notice, and I think I know why, you are exempting the ones that have the benefits of LB 775. I think it is page 3 of your amendment. Why, might I ask you, should we give those participants, the ones in the future, the ones that we've already given, I don't think there is much that we can do about it, but why, again, should we set them aside as privileged taxpayers over and above the mobile homes, the service stations, the farmers, and I'll go right down the laundry list, just why are they any more privileged from paying tax than the rest of us or the other taxpayers?

SENATOR ELMER: Senator Nelson, I included this in the bill strictly because of the contractual arrangement that was had. The special session that we are having will not allow us to depart from anything but redefinitions. So the only thing I could do in that portion of the bill is redefine. Those corporations that enjoy that contract under 775, that we decided was good state policy the first session I was here, would continue to do so but they would pay the local subdivisions the tax on their nondepreciable real property as defined in this bill and then reapply that to their sales or income tax liability that they would have from the state. If it was good policy to invite those businesses in three years ago, I didn't feel like that the debate should include whether or not that was a good policy now.

SENATOR NELSON: I appreciate your answer and I probably would have answered in exactly maybe the same way you do, but, again, I see this special legislation for special interests and sometime and another I guess that we have to say whoa and I include this underneath that...within that definition. Thank you.

SPEAKER BARRETT: Thank you. Senator Hall, Senator Withem on deck.

SENATOR HALL: Thank you, Mr. President and members. The amendment that Senator Elmer brings before the body is one that he did present to the committee in hearings last Friday. It was discussed by the committee. There were questions asked of