

this is pretty silly logic at this point. I think...I think what Senator Elmer is offering to us, I may, ultimately may not care for it, but I think what it is is a good-hearted serious attempt to move us in the direction of a final sort of solution to this problem and it's one that needs more serious consideration than what I see in LB 1 which is merely an attempt to put the proposal behind us in a very tentative fashion knowing full well we're going to be back into court in the near future. I'm going to give Senator Elmer a vote on his amendment.

SPEAKER BARRETT: Senator Elmer, please.

SENATOR ELMER: Thank you, Mr. Speaker. One of the things I should answer is the question raised by Senator Chambers relative to vaults, caskets and bodies. The second page of the bill, of the amendment, retains the exemptions on properties and included in that are cemetery properties. So if a cemetery property is exempt, I would assume anything beneath the cemetery property also would be. As far as the difficulty with the definitions, it doesn't matter what we call it. We can call it type 1, type 2, type A, type B and if it would be helpful any of these kinds of corrections that people would feel more comfortable with as far as definitions clarifying a little language here and there, I realize can be done very easily before Select File. One of the things that I think is very necessary in order to make this tax proposal work and give our public out there a feeling of confidence that we are addressing a solution and not just another...put another patch on the roof and see if it rains through again tomorrow, is to do something of this nature that looks like it can be a viable solution. I realize definitive figures that as far as tax base are not available, nor will they be until they are actually assessed, so it is like the chicken and the eggs. We pass it and try it, see if it is going to be adequate or we reject it and we'll never know. So the next point to make is we rely much too heavily on property tax anyway and that this particular proposal would more evenly spread the taxation of that property across the state. It would be very uniform. I don't think the litigation that is currently going on would have a leg to stand on. We wouldn't be trying to call apples oranges. We call them all oranges and there are no apples left. Those arguments would go away. The people of the state want an even playing field. I think this amendment could give that even playing field to us and we can refine it as we go along. I'd ask adoption of the amendment.