

homeowners. Everybody knows that that's unconstitutional. You can't do that, according to the Constitution. The Constitution was amended back in the sixties, you can't do that. But let's just assume that in a somewhat of a drunken stupor here some night for fun we pass a state property tax. Next year some homeowners look at that and they say, well, this is nuts, we don't have to do that. So under the provision of the bill the way it was drafted, prior to the Hall amendment, they would still have to pay the 20 percent penalty. Under this provision of the bill, if each specific homeowner in the State of Nebraska does not retain an attorney or take action on their own to file an appeal, they would get none of the money back. Even though it's a blatantly unconstitutional tax, they would not be able to get any of the money back at all because they did not initiate an action. I agree with Senator Schmit as he characterized this bill, this is the height of arrogance. We are all assuming, and I can understand the feeling of the people that drafted this bill, we feel besieged. We feel like the large corporations in the state are out after us, that they're taking any chance they can get to get any advantage that they want out of our tax system, and they're probably right. They have been doing that. But to correct the statute, to take an action that will lead us to what I see is in a totally opposite direction and that is making our system to right the wrongs that this Legislature does from time to time create so difficult that the only people that can take advantage of it are those, again, that have attorneys on their staff, that have the legal expertise to perfect their claim. It is unfair. The other thing that this bill will do, it will guarantee that your courts will be clogged with lawsuits. I work for a trade association of business people. I have been involved in discussions of people in my particular trade group and those people are talking about, yeah, it may not be a good tax, may not be a bad tax, but if we are going to have an opportunity to get a refund, we want to make sure we do everything we have to. If we pass a law that says any and everybody that wants to take advantage of a lawsuit that some individual may file, has to be party to that lawsuit, must file an identical lawsuit before they take advantage of it, we're guaranteeing that our courts are going to be clogged up. Originally, I was going to file this motion just to bring the matter to your attention and let you know what my interpretation of the statute is. I think the more I think about it, the more I heard Senator Schmit's remarks, the more I heard Senator Hall's remarks, I think that this really is blatantly unfair and I am going to leave it up for a vote and I would ask you to