

having refused to accept that expense money. So we have to, if we can, put ourselves in the position of those ordinary people, mere mortals, made of lesser stuff than we are, therefore, intrinsically of less value as human beings, but they have feelings or something that we can equate to feelings, and they would like to feel that they are being treated justly by their government. And I think Senator Withem's amendment would accomplish that purpose. There is only one other point that I'd like to make at this time. There are situations that could arise, Senator Moore, where it would be so difficult to rectify something that the government did that the practicalities of the situation might militate against doing something about that.

SPEAKER BARRETT: One minute.

SENATOR CHAMBERS: But where a taxing system is ongoing, and so much harm can be done to people, an ongoing type of harm, a traumatic type of harm, the least that we can do is accept what Senator Withem is offering where we make whole, as much as we can, those people who are harmed. So I do support his amendment.

SPEAKER BARRETT: Thank you. Senator Hefner.

SENATOR HEFNER: Mr. President and members of the body, I think Senator Withem could have just as well offered a kill motion, because this guts the bill. We took Section 1 out of it. We deleted the penalty section. But I think we need to realize what we're doing here. I feel that we needed LB 1 and LB 2 to help local government, because they are faced with a potential loss of about \$30 million. This is going to have drastic results. I feel that we need all of LB 2. By striking these sections that he's proposing really guts the bill. We need to give our Tax Commissioner the tools to work with, and I think the way LB 2 is written that it's fair. I feel it's fair to everybody. So I would urge you, at this time, to vote against the Withem amendment.

SPEAKER BARRETT: Thank you. The member from North Platte, please, Senator Bernard-Stevens.

SENATOR BERNARD-STEVENS: Thank you, Mr. President. It's always enjoyable to speak for the first time in a session to a body that is busy eating pizza somewhere else. But, nonetheless, it's an interesting dilemma that we find ourselves in, and I