

November 14, 1989 LB 1, 2, 7

only costs \$20,000, but we're talking about something different and justice becomes too expensive if it goes into the millions. That is untenable and if people were acting from principle, we would not be here in this special session. He said I only have a minute, so it can't be on...

SPEAKER BARRETT: Time. Thank you. Senator Lamb.

SENATOR LAMB: Question.

SPEAKER BARRETT: The question has been called. Do I see five hands? I do. Shall debate now close? Those in favor vote aye, opposed nay. Voting on ceasing debate. Record, please.

CLERK: 25 ayes, 5 nays to cease debate, Mr. President.

SPEAKER BARRETT: Debate ceases. Senator Hall, please, to close.

SENATOR HALL: Thank you, Mr. President and members. I would close by asking...answering Senator Landis's question because Senator Landis makes the argument that there should not be a kill motion on this bill basically because the nub of value, as he called it, nub of value is in that the bill would prevent, basically, a class action suit in the case of those cases before the courts, basically exempting those who have not gone through the process of being eligible, to be eligible for tax refund whereas they have not done anything to deserve it. It's a good argument but it isn't applicable because in this case, as I have showed you in the Attorney General's Opinion which reflects what the court has said, not what the Attorney General has said, but what the court has said, the issue is an issue of, in the case of LB 2, refund of taxes that are illegal, unconstitutional and mistaken taxes. And on Friday when we had our hearing in the committee room, I asked Commissioner Boehm directly and a very pointed question that said, does the issue of the refunds in LB 2 that deals with illegal, unconstitutional and mistaken taxes affect, in any way shape or form, the 243 cases that are currently before the court? And the answer was no, it does not, no, it does not, so that there is no nub of value in LB 2. There is no basis for the argument with regard to a class action suit as Senator Landis would have us believe in LB 2. Now I understand that LB 2 is necessary for all the other arguments with regard to LB 1 and LB 7 that have been brought before this body and to kill LB 2 would be extremely embarrassing because it