

CLERK: Mr. President, Senator Landis would move to amend the bill. (Landis amendment appears on page 112 of the Legislative Journal.)

SPEAKER BARRETT: Senator Landis.

SENATOR LANDIS: Mr. Speaker, members of the Legislature, it seems to me that we are getting a little testy on this point and probably with some good reason. It's not easy. My motion says this. Strike all of LB 2 except two sections, Section 6 and Section 7. If you'd open your green copy and take a look at it I will tell you what it says. Now, frankly, this is not what the administration wants I suppose and it's not what Senator Hall wants and it is not what Senator Withem wants, but Senator Scofield said there is a lot of talent in this body that can solve these issues and if we're not faced with one, can't we find ourselves in a more flexible situation and make some reasonable rules over time? What I've tried to do is to get all of the things that, in fact, we could do another day off the table, to get down to the nub of value that I see in this bill and I think is the one that is used to justify the bill and that is this. We have before our Supreme Court claims in class action in which people are trying to get back not just their taxes, but to create that standing, they have sued for everyone else in the class as well. And we're in a muddle now about the way the court is handling the reevaluation of what should be exempt property, railroad property. That is not going to happen again. We're going to solve that problem, but take a look at what 6 and 7 says and it is critical to take a look at them. By the way, for Senator Hall's purposes, this is not the section that Bob Spire opined about, this is a different section. Take a look...just read the language here on 7...at the bottom of page 11 of these committee amendments. When property is valued or equalized by the tax commissioner and an appeal is taken from such valuation, that could be a class action or equalization, and the final result of such appeal, that could be the one person who is appealing but who is claiming for everyone else, establishes a lower value than that upon which taxes have been paid, that could be everybody in the class; the amount of taxes paid on the value in excess of that finally determined value shall be refunded to the...and here is the existing word, taxpayers, who have paid such tax. In other words, although it has never happened, although it has never been claimed, although it has never been the way we have handled equalization appeals