

But as far as I'm concerned, all we're doing is rewriting sections of the law to say again what we've already said. It is already complicated enough for most people and probably what we're not talking about are things in the bill I'm not sure where amendments would apply that would thwart jurisdictions of government that have the responsibility of collecting taxes by counties to notify everybody about their appeal process, when and how to do it; even maybe offer names and suggest dates of when they can do that. Unfortunately, if people don't pay their taxes directly, they are paid through savings and loans, sometimes, obviously, that notification of how to appeal never gets into the hands of the right people and people will continue to be treated unfairly and inequitably as it applies to the taxes they pay. I'm not much of a student of the stage but there is something, I remember once somebody sang, "much to do about nothing"; that's what it appears LB 2 is. We deserve it.

PRESIDENT: Thank you. Senator Owen Elmer, did you wish to speak about the Hall amendment?

SENATOR ELMER: Indirectly, sir, Mr. President. Several people have gotten up and say, why are we here? We are here because we have a problem with the 1989 tax and if we wait until 1990, we cannot address the 1989 tax base. Thank you, Mr. President.

PRESIDENT: Thank you. Senator Chambers, on the Hall amendment.

SENATOR CHAMBERS: Mr. Chairman and members of the Legislature, I'd like to ask Senator Hall a question.

PRESIDENT: Senator Hall.

SENATOR CHAMBERS: Senator Hall, this word change from "taxpayers" to "appellant" was in the original green copy of the bill?

SENATOR HALL: Yes.

SENATOR CHAMBERS: Who brought that original green copy?

SENATOR HALL: It was introduced on behalf of the Governor by Senator Barrett. It was introduced in the Revenue Committee by the tax commissioner.

SENATOR CHAMBERS: So...and when you said the department gave