

prerogative to classify railroad property separately and to, in effect, exempt it under various cases that our Supreme Court has heard over the years, I think to do that in this case under those circumstances permanently is not necessary. Thirdly, I think we do all need to get together as a community, not just in the Legislature, but in the business community, and other county officials and city officials, to try to come up with a better solution other than simply exempting out totally this particular type of personal property. And I think that if we do have a sunset provision, possibly it will encourage everyone involved to get together to try to work out a more rational policy. It just doesn't...it just hits me wrong I think to permanently create an exemption like this. Fourthly, in my reading of the 4-R Act, and I do commend Senator Scofield as well for a lot of the work that she has done, my reading of the 4-R Act in the cases, I have read several of the federal court cases that have interpreted the 4-R Act, is not that to the effect that such an exemption or equalization at zero is required. I think all the 4-R Act says is that, or at least I believe what it says or what it was intended to say is that there be nondiscrimination at the level in the states, nondiscrimination for railroad property, and I think, and there were historical reasons for that at the time. I don't believe that it will require even under our constitutional provision, I think half of the states have the uniformity provisions or more than half similar to Nebraska, there are many court cases which, at least that I have read, that would indicate that it is not necessary that we exempt totally railroad property in order to comply with the 4-R Act. But in any event, I think Senator Hall is right in suggesting that there may be changes in the 4-R Act, and if those changes occur, that we could, in fact, change this particular classification in LB 7. And for those reasons, I just think that he is right here, and possibly the sunset or the term of the sunset may be something we could discuss, but I think in the next year, in the next two years, we are going to have a sorting out process legally that maybe will clarify these issues, and I don't want to enshrine this exemption...

PRESIDENT: One minute.

SENATOR ASHFORD: ...in the law at this time. Thank you.

PRESIDENT: Thank you. Senator Scofield, please.

SENATOR SCOFIELD: Mr. President, and members, I certainly