

and there is not the same basis for classification, in my opinion at least, as is contained in LB 7 as it was introduced and now amended, and I would urge that if this is necessary, it can easily be brought in next session as a piece of legislation, if there is a desire to look at it, but it is not necessary and could well be detrimental to LB 7 in its eventual impact upon the pending litigation that is pending within the state. So I would urge that you not adopt this amendment at this point. It is not necessary. It is not an issue that is before us in the litigation and it is...the federal legislation is, in fact, different from the air carriers and I would concur with the Revenue Committee's decision, apparent decision, not to include it.

PRESIDENT: Thank you. Senator Hall, please, followed by Senator Ashford and Senator Landis.

SENATOR HALL: Thank you, Mr. President, and members. I rise in opposition to Senator Lindsay's amendment to the bill. The amendment was offered by representatives of the airlines industry to the Revenue Committee when we heard LB 7, and they used some of the same arguments that Senator Lindsay brought to you that this would be a consistency measure, that it would be one that basically preempted any lawsuits. Ladies and gentlemen, it is a \$2 million proposal. If they thought that they could come into Nebraska, they haven't done it in any other state, if they thought they could come into Nebraska, file injunctions, file lawsuits that would keep them from having to pay \$2 million, they would have done it. It is worth \$2 million to them to do it. It is not anywhere near the 4-R Act. The 3-A Act, as I like to call it, the issue is not even close. The problem is that the airlines industry at the federal level didn't have as bright attorneys as the railroads did, and it doesn't have the same effect. Senator Warner is absolutely right. It is an issue that would, if we adopt the amendment, what we are doing, basically, is we are sooner or later going to get to the proposal that Senator Schmit brought to the committee, and that is wipe out personal property tax altogether. We are going to eventually exempt it all down the line. This is not the way to begin. Whether I agree or disagree with LB 7, I can clearly tell you that the amendment that we have before us is not one that needs to be done. I would argue that the conclusion that is drawn by the airlines that they will ultimately be able to stand on good ground in Nebraska, file suit, and be treated the same as railroads is one