

that I think they ought to test. And if that is what they want to do, then let's let them test it. Let's not do it for them. There is no need, and I would argue that if they could do it, they would have done it by now. Mr. President, I would urge the body to reject Senator Lindsay's amendment.

PRESIDENT: Thank you. Senator Ashford, please.

SENATOR ASHFORD: Very briefly, Mr. President, and members, what I will say has been said by Senator Hall and Senator Warner, but I would also echo the point, and that is that we certainly as a body should not be swayed by the argument of an industry that comes in here and says we are going to sue you if you don't do what we want you to do on a particular piece of property, and that is just, as Senator Hall knows now as a law student, a silly, stupid, ridiculous argument, and so I concur on that. There is another point and that is that...that I would make, and that is that an analysis of the cases, at least in the Nebraska Supreme Court I think, could fairly be made to the effect that the problem is not really or in essence the 4-R Act anyway. The problem is that we have one class of property, of tangible property, in Nebraska and that we, in some cases, have not equalized the taxation between types of personal property within that definition of tangible property, and, obviously, that is what we are dealing with partially in some of these bills, and it is not particularly the 4-R Act that we are responding to. What we are responding to is litigation involving or a decision of a court involving the interpretation of a federal law, and we are not responding in any way, shape, or form to threats by attorneys or industry saying you had better do this or else. I think in that respect I agree with Senator Warner that we are responding to a very distinct issue here. So I would argue or could argue, I think, that the 4-R Act is not particularly the reason why we are doing this. The lawsuit and the decision and the circumstances involving railroads is, and that what we really need to do is deal with our classification system. I think we do have the right, as a state, to classify personal property. If we do so properly, I think we can maybe avoid some of the litigation in the future. Thank you.

PRESIDENT: Thank you. Senator Landis, please, followed by Senator Moore, then Senator Scofield. Senator Landis. Oh, okay, the question has been called. Do I see five hands? I do. The question is, shall debate cease? All those in favor vote aye, opposed nay. Record, Mr. Clerk, please.