

wonder if there might not be a problem with the subject which was just mentioned, the matter we were just talking about. Attaching this amendment to the Landis amendment to the bill could very well jeopardize the...LB 7 itself. We do have an opinion rendered by the Attorney General that this matter is outside the call, so the bill, even though it might be very carefully conceived and well drafted and well meaning and a legitimate attempt to deal with our property tax problems, it could very well be in jeopardy by attaching an amendment or an amendment to a committee amendment which, at least in the opinion of the Attorney General, is outside the call. So I guess that would be my concern at this point, despite the fact that I think Senator Dierks and Senator Landis both make a very good point and that is the point at which I find myself in a bit of a dilemma, a dilemma because as has been pointed out, corporate income taxes have been increased but one time in the last 10 years and we are here to talk about, among other things, fairness and equity in our tax situation, our overall tax situation in this state which makes one wonder if there might be considerable merit in the attempts by Senators Dierks and Landis to address the matter of corporate property taxes. Having said that, I think I will be hard-pressed, however, to vote for either amendment because of my concerns about jeopardizing the entire bill itself. Thank you, Mr. President.

PRESIDENT: Thank you. Senator Ashford, please.

SENATOR ASHFORD: Thank you, Mr. President, members, I would stand also somewhat in the same tone as Senator Barrett, but I'd like to raise a couple additional points. I think my feeling is that we can affect changes in our personal property tax system through the devise of rational classifications different from what we're doing in LB 7, LB 1 and LB 2. I think there are ways, legitimately, that as a state that we can divide and tax different classes of personal property and I believe that if we take the time to do it, that we can do it effectively. That is one issue. To what extent can we create classifications and within those classifications, one, how do we determine value and then, two, how do we tax once we determine the value? That is one issue. The second issue is, in making those classifications and changes, if there is a funding short-fall how do we affect that short-fall or fill that short-fall up? It seems to me, and why I supported the sunset that Senator Hall brought to us is that I think those changes can be affected in the short term in less than one year or two years. But I do think that the only