

and uniform so that exempt property is in one class as held by the court previously in the Stahmer case, but it really turns...What the issue really will turn on, I suspect, at the court level, is whether or not the rationale for the classification is distinct and unique. It's my belief that, and also supported by the Attorney General's Opinion, that there is a constitutional basis, as it is drafted, as it is now before you, that it will constitute a unique and distinct class. Whether or not the court agrees, obviously none of us know. But I think in addition to that, it does provide a very, at least the opportunity as to the 243 cases that are pending, it does change the impact of those cases if it's enacted this year. And it does provide an opportunity for more clarification, if the court chooses to do so. Even, if they reject LB 7, it provides the opportunity for more clarification. I'm convinced that as it is drafted it is a reasonable response to what the court has found lacking in our current statutes. I would hope that the bill would be advanced and enacted as it stands to get that kind of a determination from our Supreme Court. I might add you know there has been, I said this at the committee hearing, there has been criticism from time to time from the Supreme Court because it didn't have a lot of direction or as much as one might have liked. Actually it doesn't disturb me a whole lot, you know the way court...as I understand it, obviously I'm not an attorney, but as I understand when these kinds of issues come before the court there is a set of facts and under those set of facts they make a determination of constitutionality. Based upon what they have previously decided, we are now going back to the court with an adjustment in those set of facts to see whether or not that will respond in answer to the question they initially raised in the pipeline case. I think it's worthy of pursuing. There have been a great many people who I have at least read in the news media who have spoken favorably to the concept. I have been convinced for some months that it was a concept that was feasible, which should be tested. And I thank, particularly want to thank Senator Landis for allowing the bill to proceed...

PRESIDENT: One minute.

SENATOR WARNER: ...so it can be a very clear cut issue before the court without other extraneous items that might be utilized by someone in order to circumvent the purpose of the bill, which is to get a test on the one specific issue of the exemption and whether or not we have two classes of property, one class of property with one exempt and one taxed, as the current statutes