

always pass the blame because I haven't been here that long, is that over the time we have let different exemptions out of the system, we have cut the narrow base at 60, 70 percent of things that were taxed at one time are exempt right now. I really think that as I read some of the court decisions, Supreme Court decisions that have come down, and I think Senator Warner's is maybe one approach to do, to ask them again. But I guess it came, and I don't have the...I can't quote the Supreme Court exactly what they said, but I think I can do it in essence. It was the Equitable Life v. Lincoln County, and they simply said no one is here to represent the small business owner, or no one is here to represent the individual homeowner. And I think the courts see themselves and maybe Senator Warner, when he introduced this...LB 7 before the Revenue Committee the other day said maybe that is not the role of the courts. But I guess that's maybe what I see happening, that the courts are saying we're doing what is not being done for that particular group back of the glass there. And I think that maybe we have to, maybe this is a short-term, and I guess I think that we're not solving it now. I think we have to look at the whole thing and whether we want to make different classifications, whether we need to change the Constitution, and so forth, I really don't know at this time. But I think that I don't see us solving the property tax amendment, whether we pass LB 7 or not.

PRESIDENT: Thank you. Senator Warner, would you like to close on the advancement of the bill to E & R.

SENATOR WARNER: Mr. President, members of the Legislature, I'm not real sure what I should say. I'll try to say it one more time. LB 7, as it is currently drafted, establishes a separate and distinct class of property, rolling stock. The basis for that classification is in part the injunction, the court ruling, the federal legislation together with the reference to the importance of rail transportation, the economy of the state. And it possibly addresses that issue that the court pointed out in the pipeline case. The Attorney General apparently felt it was constitutional and could have an impact on the 243 cases under litigation, that's what it's for. We are talking about classification of property, further constitutional amendments. I believe that question was asked of one of the representatives of the railroad. He was not speaking for the railroad when he replied, I think he was speaking personally, former Tax Commissioner. He described a broader authority of classification as a way to discriminate in taxation, and that