

original intent that most everyone thought LB 1 was really trying to do and that was to try to come up with a definition that put some of the things that many of us felt were real estate rather than personal property and define them in such a way that they would be in that category rather than on the personal property tax side which was the Governor's intent and which I think most of us agreed to in theory. Our entanglement for the most part was in process. So what you've got in front of you, if you would check through it, you'll see that starting on basically on line 7, under the original bill that information...that language was stricken. An attempt was made to rewrite it and we ended up with five or six pages to do that. What we've done is reinstated the original language that is in the legislation and in the statute books now and then try to refine it specifically, keeping that old language. So any enumerations you see in the old language, they were already there when we talked about the buildings, fixtures, mobile homes and the like. I've had several questions this afternoon in terms of what this does and basically for almost everyone, almost every taxpayer, the tangibility or intangible are real versus personal status that they have been experiencing in recent years will not change. We've kept all of that the same. Your trailer house situation will not change. Any of these other kinds of definitional attempts do not change. What we simply have done is through that enumeration included pipelines, railroads track structures, electrical telecommunication poles and so forth. Now yesterday, like I say, we got into a laundry list and we got to arguing over the laundry list and what was in there. We worked as hard as we could to come up with a single definition so that it was very specific and rather than having a list, you would run the test of the definition. And in the short order we have, and with the disparity in how we tax by virtue of who owns between agriculture and various types of businesses, at this point in the short order that was impossible. But we do feel, and I believe we'll be supported with speakers after this, we feel that this does accomplish it, does isolate the specific problem that we are here in special session to address and I believe as I can speak on behalf of the Governor's Office that this basically endorses the concept that they wanted and with that I offer this amendment to the body.

SPEAKER BARRETT: Thank you, sir. Discussion on the amendment, co-introducer Lamb, followed by Senators Hefner and Elmer.

SENATOR LAMB: Well, Mr. President and members, Senator Conway