

gentlemen, but we are here today passing LB 7, even though we say that we have not had any direction from the courts. That argument might hold true with regard to the difference between centrally assessed or locally assessed and some other issues that are, I think, subservient to the issue of our personal property tax as we have talked about it during this entire Special Session, but the courts have very clearly given us I think the mandate, but yet we have refused to accept it. They have said you cannot do this, but it makes no difference, and yet we are here today and we are going to pass LB 7. I think that we not only ignore the direction that the court gives us but we ignore the recent history of the courts from 1982 to present that have brought us to this decision that have, basically, systematically laid the groundwork for the decision that came about in Enron. Through the passage of LB 7, you correct nothing. Through the passage of LBs 1 and 2, you correct nothing. What you do is you delay the inevitable, which means either a total rewrite of our personal property tax system, and that includes a rewrite if not a total outright repeal of our uniformity clause, or you just do away with personal property tax, as Senator Schmit talked about earlier this session. You really don't have any choice, and know full well that when you vote for the passage of LB 7, you really are voting for the, I guess, legislative version for railroad property of Amendment 4. The courts will throw it out and it is just a matter of time before they do that, and where we will be is back here probably not even in 1990 because the courts will not have had time to deal with that, and the argument will be that you have to wait for that to happen. Well, then it will be 1991, and the Legislature at that time will have to deal with the personal property tax issue, and deal with it I hope at that time on a very up front basis, because when the courts decide on the cases that are presented based on LB 7, I would hope that that would be enough of a determining factor, maybe they will do it sooner in the cases that are perfected and before them this summer, that we, as a legislative body, will take the stand that now we clearly understand that the courts have spoken because the courts have spoken a number of times. This legislative body has failed to listen, and by the passage of LB 7, we've failed to listen again. With that, Mr. President, I would urge you to vote against LB 7 because it does nothing but delay the inevitable, and I will withdraw the bracket motion.

SPEAKER BARRETT:      Thank you.      The motion to bracket is withdrawn.      Mr. Clerk.