

a significant difference in per capita contribution. That historical rough justice system is now legal, the difference is it used not to be legal. It was not legal when we did it. It's now legal, under the Constitution, and we're doing it. I don't doubt that we will continue to have those arguments. My guess is that Senator Hall and Senator Will certainly, eloquently argued the homeowners argument in committee. But what we've done in 320 is basically turn into a legal regime that which we have historically always done, and that is to find a system by which we can move to a compromised, rough justice system of harmonizing two conceptually, contradictory methods of achieving equity. And I have no...I have no regrets in doing this. I have come, over the years, to have some sensitivity to the farmer who argues I am being taxed, without regard to my ability to pay the tax, for the holding of property in a manner that achieves from me contributions many times greater on a per capita basis than other taxpayers who share in the use of services as I do. I used to think that was an illegitimate point of view, I now think it is one of several...

SENATOR CONWAY PRESIDING

SENATOR CONWAY: One minute.

SENATOR LANDIS: ...legitimate points of view, and one that needs to be acknowledged. And this is my way of trying to achieve a rough justice between varying legitimate points of view as to what is equitable in tax policy.

SENATOR CONWAY: Thank you, Senator Landis. Mr. Clerk.

CLERK: Mr. President, Senator Hall would move to amend the bill. (Hall amendment appears on pages 1599-1600 of the Legislative Journal.)

SENATOR CONWAY: Senator Hall.

SENATOR HALL: Thank you, Mr. President and members. This is the philosophical argument that I was talking about. This is LB 524. It would strike the original sections of the bill and just have agricultural land valued at 80 percent of market. Just a flat 80 percent of market. That's all the amendment does. It says that there is no purpose in using the income approach, if what really the voters said to us is that we want to allow agricultural land to be treated differently. That's