

that are perforce from the Governor in terms of putting everybody back on the tax rolls next year. This is the way we have led down the path before. You start with this good idea or perhaps this not as good an idea, but popular idea, and you start this exemption and goes to that exemption. Before you know it, you have a number of exemptions and you have a level of exemption that is unfair and unreasonable and the Supreme Court has stepped in and said we can't do that anymore. So I think we need to understand the context of the issue, and whether you like or dislike LB 775, isn't really at issue here. It's the question of equity and fairness in how we provide for exemptions or provide for taxation. In that light, it makes absolute sense. Now for these particular exemptions, the aircraft and computers, the report, and I don't have it right in front of me, as I recall, indicated there weren't that many aircraft that were exempted. Its impact has been limited. As I recall, the computer impact has been greater, that it has greater utilization and would be more of an impact. But again, even then, the question comes back, can we allow for this exemption to continue when other exemptions are discontinued and, in that light, again, whether you like or dislike 775, you've got to deal with things square and on a level playing field and that's what I think Senator Hall is trying to do. Let's be fair, let's be square, let's play level with everybody and let's take this exemption off as we are the others. So I would support this amendment.

SPEAKER BAACK: Thank you, Senator Wesely. Senator Horgan.

SENATOR HORGAN: Thank you, Mr. Speaker and members, I would rise in opposition to Senator Hall's amendment. I believe LB 775 is one of the pieces of legislation that helped Nebraska and helped Omaha particularly to grow and prosper in the last part of the eighties and now into the early nineties. I think for us now to attack 775 in this way is a breach of faith that we made, this body made, with the business community in the state. Growth in Nebraska is growth in the urban areas and if 775 favors the urban areas, then that is a fact of life perhaps. But, indeed, we need to be concerned about the rural areas but we also needed to be concerned about our large population base which is in the urban areas. LB 775 has saved jobs for this state. LB 775 has created jobs for this state. LB 775 is probably the largest employer in the State of Nebraska and for us to now come in and to try and chip away at that in a piecemeal fashion on a bill that is supposed to only be a