

SENATOR WEHRBEIN: Okay.

SENATOR HALL: In other words, that would remain in statute, would remain in the law.

SENATOR WEHRBEIN: And that will be the same. So this was actually a repeat in this section...

SENATOR HALL: That's correct.

SENATOR WEHRBEIN: ...to make as a qualifier on the personal property.

SENATOR HALL: That is correct.

SENATOR WEHRBEIN: All right. I will listen later as you make perhaps a constitutional issue of this, but I, as of this point, I oppose your amendment and if I recall the debate on this four years ago, we talked a lot about the need for having this in there because of the aircraft and the computers. The feeling was then that aircraft moved around the country and if they are going to be taxed in Nebraska, they could easily move across the river into Iowa where they were not, and so forth. The same way with mainframe computers, I understand it's possible today to have mainframe computers a long ways from their home base and still be used, so it's simply a way for them to, if they're going to be taxed in Nebraska, they simply move into a state where they are not taxed. Whether that argument today is still valid in light of your constitutional issue, I'm not sure, but I would think that it is. And so, at this point, I oppose your amendment. The other issue that I want to bring up is in our food processing industry in Nebraska, which is rapidly developing, this appears to me to be a very valid point for food processing machinery and something that I think is very useful for Nebraska businesses not only now but into the future. So I'm hesitant to remove this at this time without a little more knowledge of the issue. If it puts in jeopardy other sections of it because of the Constitution, then I will listen, but simply taking it out now rather in a hurried form I'm reluctant to do and, at this point, I oppose the amendment.

SPEAKER BAACK: Thank you, Senator Wehrbein. Senator Hall.

SENATOR HALL: Thank you, Mr. Speaker, members, the discussion