

has been good. I, frankly, wish though...I think Senator Wehrbein honed in on the issue of the amendment which is only the portion that deals with the personal property tax exemption. It is only the portion that is laid out in the amendment and it is, I think, fairly clear, just...you need to look at it. This amendment does not impact the 775 package. It's basically that you make an investment and we allow for credits on your sales or income taxes as they may be granted under the provisions of law. It doesn't do that. All it does is this. It says that the Supreme Court has said that, Legislature, you have to treat personal property tax the same. All that personal property out there that you have, it has to be treated uniformly and proportionately and the only exception that I can find is for the automobiles and that is spelled out in the Constitution. And what I think you do by not stripping this as well from the, excuse me, the bill and having it fall off in January is that you jeopardize again the whole issue of your property tax base, the rural property tax base if you believe that is an issue. Now, that's, again, a whole another debate. We'll probably get to that amendment a little later. It's not mine, but the question here, for my purposes is, is that all I do is read the court opinion and the court opinion says this. It says a class must have, and this is quoting from State, Ex Rel. Cone v. Bauman, class must have a substantial quality or attribute that requires legislation appropriate or necessary for those in the class which would be inappropriate or unnecessary for those without the class. The Legislature's exemption of railroad rolling stock is based...is not based on any real distinction between railroads and other common carriers if size and weight mentioned in the Legislature's stated justification for the classification, refer to things which are large and heavy, the restrictions or conditions means that speed is not required, then the expressed legislative justification could just as easily refer to trucks and trucking companies as to railroads. On the other hand, one thinks in terms of things which are small and light and must move quickly, the express justification could just as easily refer to airlines and airline companies. The Legislature's stated justification is illusory. We fail to see any real and substantial difference between personal property used for income production by one type of business and the same type of income producing personal property used by other types of businesses. The Legislature's efforts to exempt railroads is not based on a reasonable classification and violates both the proportional, portionality and special legislation requirements in the Nebraska Constitution. There is no reasonable basis for