

the substantive language anyway. All it does is it inserts after the issue of what amounts to income these four lines. It says, "which shall include price support programs, the Acreage Conservation Reserve Program, the Conserving Uses Program, wetlands and wildlife programs, and the Conservation Reserve Program." That is all it does. It just, in terms of the issue of 320 is it deals with using the income approach to determining ag land valuations that is tied, in effect, as it has been amended so far, to a certain extent to market. All I want to do is guarantee the issues of these programs are spelled out as far as what constitute income, and what is included when determining income. The latest figures that we could get on these five programs dealt with 1986, and the Ag Conservation Service says it was approximately \$551 million in subsidy payments given Nebraska in 1986, and you take a look at all the subsidy payments that have come in, they exceed a billion dollars for 1990, we spell these out. There may be arguments that when you talk about income, that is included in the definition of income, in other words there would be no need to include this language. I would argue that if it is a redundancy, it is nothing more than a clarification, and for purposes of making sure that these programs are included in income, I would urge adoption of the amendment.

**SPEAKER BAACK:** Thank you, Senator Hall. Discussion on the amendment offered by Senator Hall? Senator Landis.

**SENATOR LANDIS:** Thank you, Mr. Speaker, members of the Legislature, I am going to do three things. First, I am going to indicate that I support the Hall amendment and intend to vote for it, and I will get back to that issue in just a moment as to why that makes sense. The second thing I want to do is to talk about the handling of this bill this evening at this late hour. At one time 320 was considered the potential home for personal property tax questions until we got to looking at LB 829 as the better vehicle. So there are about 18 amendments that are up there, all on the personal property tax issue, and I understand that the introducers of those amendment, realizing that LB 829 is the proper home, will be withdrawing those amendments, and we will be left with three amendments of substance on this issue. This is the first one. The second one will be an amendment by Senator Hall to go to 80 percent of market in 1991 to '92. And then the third amendment will be one of my own, which unfortunately was not published but is on your desk, and it indicates three or four changes in the bill, including adopting