

in a ten-year period, and yet does ensure that errors are not locked in. I'd be glad to respond to questions. I would hope this amendment would be put on. I firmly believe it will strengthen its passage at the polls or else I suspect we will hear many people opposing this constitutional amendment on the basis that it will perpetuate without chance of review exemptions in other forms of taxation for tangible personal property that might be enacted.

PRESIDENT MOUL: Thank you, Senator Warner. The speaking order is Senator Hall, Wesely, Warner and Robinson. Senator Hall.

SENATOR HALL: Thank you, Madam President and members, I rise in support of Senator Warner's amendment to LR 186CA. The proposal, I guess at first blush is both a novel approach but also one that over the last couple weeks since we've been debating the personal property tax issue, I have come to grow, I guess, fonder and fonder of. It, I guess, puts in place a mechanism by which we have to check our own actions and I believe that that is a very worthwhile undertaking, especially in light of the debate that raged around the personal property tax problem. We talked about exemptions and doing away with exemptions. We talked about taxes that we could impose or that we couldn't impose. All of you got letters. I had a few of them, and they were rather I guess caustic is the best way to put it in their approach to what we were doing to exemptions that existed currently. And I don't think that anyone has a divine right to an exemption that currently exists in the tax code. We have property tax for both real property and personal property in Nebraska, hopefully we will anyway after this constitutional amendment is adopted by the people. But with the adoption of the constitutional amendment, personal property should be constitutional in terms of the way we tend to exempt it and tax it. But if you think back to just the short past two weeks as we've been debating the personal property tax issue, I would think that you would want to look back at the files that you generated from the letters that you've received from individuals who feel that the tax exemptions that they have garnered over the years since the personal property tax has been in place, since exemptions have been allowed over the last, again, the last couple, three decades. They feel that those should never be looked at and that the only tax is a tax that is one levied on other individuals. Well I think this, more than any other proposal that I've seen so far puts, although I have a funny feeling that I'm not real crazy about the editorial that