

under call.

SENATOR WARNER: Madam President, members of the Legislature, I frankly think those of you who are speaking opposed to this are underestimating. I think you're underestimating what is going to happen before the election in 1990 and what you're underestimating is the fact that we will for sure be taking out of the Constitution a provision which has been a part of our Constitution since 1875 and that is the uniformity and proportionate. It has a very deep tradition in Nebraska. I supported this constitutional amendment at the public hearing. Now when I walked out, the comment was made to me they never, ever thought they'd hear me supporting repeal of the uniformity clause. Well, actually we thought we did that in 1970. Some of you may have forgotten or probably some of you weren't old enough to remember the election in 1970, but I remember the editorials as I was involved in putting that on the ballot and there was many editorials written as to what the Legislature could and might do, that there would no longer be any constitutional protection from overaction by the Legislature. And I suspect that's going to appear again unless we have some method that is put into the Constitution which you can say to the voters, as Senator Moore has pointed out, that while we are repealing both, not only the uniformity proportionate clause, but repealing also the prohibition on special legislation, that we have nevertheless put in a mechanism that will not perpetuate for all time inequitable types of exemptions without any alternative taxation without review. As the amendment is written, in fact, every 10 years you're going to have as a practical matter, a review of total tax policy in the state because to review all of the tangible personal property no doubt will expand at that time in those periods to review all tax policy which in itself is good. About the only time since I've been here that we really review tax policy is by an initiative petition by the voters or by court action and then we are forced to do it. And it seems to me that to structure a periodic review as this will bring about, you give both confidence to the citizens that the repeal of the uniformity clause and those other protections is not a wide open door for forever abuse, but will be one that will be periodically reviewed and reaffirmed. Those who are concerned that the Legislature will do something wrong or will gang up on someone and I know any of us who sit here on any particular day and we hear some strong comments from time to time directed at one another or some sector, but when we get all done it is seldom but what a consensus is reached that