

some previous amendments had, specific entities, specific companies, specific businesses, specific lines of, I guess, businesses, and we don't just pick on the pipelines, we don't just pick on the railroads, we don't just pick on utilities or the phone companies, we pick on them all. And, you know, misery loves company, I guess, in this regard, and what we are doing here is saying that these individuals should pick up a greater share of the cost of what has become the personal property tax problem in Nebraska. Granted, they have used the court system as it is allowed and should be allowed to be used, justifies the fact that the system does work but, in this instance, I think that what we do here is say that we have a shortfall of revenue, where will we pick it up? We will pick it up because we are going to assess, centrally assess companies at a higher level. The purpose for that is that they are a different group of people. They are a separate and distinct class as it relates to all types of property with regard to their valuation and assessment. There clearly is a rational basis for that, to charge a different level for the depreciation surcharge. I would argue it is clearly constitutional and is no different than having, basically, a different level for corporations at a higher income bracket. That is really the best correlation that I can make. I don't see any constitutional question. Does this mean they may or may not go to court? I don't know. That is a decision that they will have to make. They clearly have not shied away from the court system. I would not try to keep them from the court system. The question is, does it make sense? They will decide that after they look at how we have put this bill to bed with this amendment, and whether or not it makes economic sense to them. In most of their cases, it will not, first of all, make economic sense. Second of all, they are going to have to question whether or not they have a case. I would argue they don't, and that they can be treated differently, we have treated them differently in the past, that is all we are doing here. The difference is we are treating all the centrally assessed properties the same within a class. That is constitutional. I would urge adoption of the amendment.

PRESIDENT MOUL: Thank you, Senator Hall. I will now recognize senators wishing to speak to this motion. Senator Hefner.

SENATOR HEFNER: Madam President and members of the body, I don't know whether I quite understand all of your proposal, Senator Hall, but let me just go through it as I understand it. I understand that you want to put a 2 percent surcharge on