

we would be going home. And I've got to tell you, as a freshman senator, I'm more anxious to get out of this place than probably anyone else. (Laugh.) But I think Senator Kristensen is trying to deal with a legitimate problem. And it's nice of us to be able to say these people created the problem for us, we ought to make them pay for the problem as much as we can. I am convinced those people are going to say, you're not going to continue to do what you have been doing, we have continually won in court saying that you can't do it to us, you can't treat us differently, and we will pursue that. I think we can pass 289 (sic) and take our chance and go home. I think we can try and fix it and feel a little more safe. I mean I'm not anxious to go home to Omaha and tell people we're charging them 2.3 percent. I'd rather tell them we're charging them 2 percent. But I don't know if I want to come back and say, well we're all of a sudden \$10 million shorter than we thought we were, and we're already short, and we got ourselves in a case because we did exactly the same thing that we've done year, after year, after year, which is to treat...

PRESIDENT MOUL: One minute.

SENATOR HORGAN: ...taxpayers differently, and it's a lesson we don't seem to be able to learn, and so we just continue to come up with the same solution and keep getting the same answer that you can't do it. I reluctantly support the return of the bill to Select File. Thank you.

PRESIDENT MOUL: Thank you, Senator Horgan. Senator Beutler.

SENATOR BEUTLER: Senator Hall, if I may, just a couple of questions. I don't have the 4-D Act (sic) in front of me, and I can't seem to come up with it right now. But the language from the Nebraska court case, from the natural pipeline case, seems to indicate that federal law prohibits Nebraska from the imposition of any tax which results in discriminatory treatment of a common carrier by railroad.

SENATOR HALL: Um-huh.

SENATOR BEUTLER: Let me ask you this, when you looked at the 4-D Act (sic), does it discriminate...does it distinguish as between types of taxes, or is it any kind of tax that results in discriminatory treatment? Does it make any reference to specific kinds of taxes, such as personal property taxes or