

least the big four, farm machinery, grain inventory, livestock, and business inventory are on the tax rolls. They are on the tax rolls in an ad valorem method. That is the old way. It is full market value. That is what many people think or many of your constituents, when they understand it is not really what they think is going to happen and, obviously, many supporters of the 3-R plan, when confronted with that anger and feeling, if you think that is going to happen, and if you explain the 3-R plan, they go, humph, it is a lot better than everything going back on, I must admit. The question we have to ask ourselves is why do you have to go that direction at all? Why not go the direction of exempting things? That is what we have been...that is the direction we have been going for 20 years, that is the direction, obviously, I think we should continue going and, yes, I said it recently, that if your choice is MAPCO decision, placing things back on the tax rolls or ad valorem method at market value, or the Governor's 3-R proposal, the Governor's 3-R proposal is the way to do it. I agree with that. But the question this body has to make and the question people in Nebraska have to understand, the choices are more than that. That is not the only choice that we have. It is that simple. One of the choices, one of the choices, I mean, really, the two choices we have are going one way or going the other. That is the choice we have out there and people need to understand that, sure, if it is all on at market value or all under the 3-R plan, that is better. I will be the first to admit that. But you don't even have to do that. This body doesn't have to do that. And, arguably, even if you wanted the 3-R plan of putting some things on and some things off, which I think doesn't make any sense, you certainly don't have to put farm machinery on. You change the Constitution, you don't have to do that. Now some would argue you do for political purposes, I certainly disagree with that. That is not what we have to do but if you look at this particular amendment, as I said, I think it is one that...if you get it all on sales tax, that is one thing. I would certainly prefer this amendment better where you raise the sales tax not as much, raise more from income tax. This is true to what the body wants to do. I have introduced amendments, and even to Senator Hall's bill in its present form distributes the conception of what is something to look at, but instead of raising sales and income tax levels on the state level and distributing that back, you can distribute them on a local level. One of the most frustrating things, some of the agriculture groups, you know, said the 3-R plan is better than anything like this. Their first argument is, even though for as