

argued that the businessman could add it on to the cost of doing business, the farmer could not. The farmer must accept the price that is bid upon his product. That is the way it has been. I would hope that we would adopt the Moore amendment and proceed to work on the numbers to find some equitable solution, and I am sure that it can be done.

PRESIDENT MOUL: Thank you, Senator Schmit. Senator Warner.

SENATOR WARNER: Madam President, members of the Legislature, I have been listening to a number of speeches that 1120 should be put into the form that the supporters want, and I've heard support for two different approaches, so I am a little bit confused as to what they would...if they prefer a sales tax or income tax, but that is not really what I rose to speak about. I am going to return to the same comment, and we can talk about some of the alternatives being devastating to agriculture, which I want to repeat one more time. The most devastating, not only to agriculture, but everybody else is to end up with the implementing language that will fail to pass a constitutional amendment. And I keep hearing the comments, well, maybe we do not need one. My purpose of rising this time was, again, just to repeat the language from the MAPCO case that came down in July, which was different than in February, and the Supreme Court words are so, it seems to me, exceedingly plain, and I quote, "in any event personal property and real property are both tangible property, under Nebraska law, it must be equalized and taxed uniformly, pursuant to the Nebraska Constitution, Article VIII, Section 1." And then it referenced court cases, '91, 1987, 1984, and 1966, and there may be more on the next page. And the point is that those of you who believe that you can advance 1120 in some form of new revenue without an amendment to the Constitution I think are flirting with a real disaster that the economy of this state can suffer, and I truly hope that if you decide that this is the way you want to fund it, that you do not throw in the thing that you have to...the issue that you have to have to even make your wishes work, and that is the passage of that constitutional amendment that, in my opinion, has to be on in the primary. In my opinion, the route you are going with either of these two fund sources for all practical purposes will defeat and, otherwise, in any event, difficult the constitutional amendment to get adopted. But with either approach, a sales or income tax, or a combination, there isn't any question in my mind that that will guarantee a defeat of the constitutional amendment and ensure what is the greatest