

fair. Well, this is underneath that depreciable column. And I heard people say, my constituents, this is terrible for my constituents. Well, I could say the same thing, this is terrible for my constituents, but the Hall amendment is not terrible for everybody's constituents, it's a fair amendment. As if it doesn't pass, it's going to need a no votes from the eastern establishments and then they will say, well, we voted no, that western Nebraska voted no, and the citizens don't want any personal property tax. They say to us, raise the money somewhere...

PRESIDENT MOUL: One minute.

SENATOR HABERMAN: ...but let's be fair about it. So we have to get over there...get over this feeling it isn't fair for my constituents. I'll go along with something that's fair, but 1063 isn't fair. The whole amendment will make it smell a lot better than 1063 smells now and even the Governor said that it smells pretty bad. It smells pretty bad. So I would like to suggest that you do support the Hall amendment to the Warner amendment to 1063. Thank you, Madam President.

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

SENATOR WARNER: Well, Madam President, and members of the Legislature, it seems the argument that I hear on the floor is coming down to, I believe, on the part of some that you can exempt all personal property and not amend the Constitution. You know, I'm at a loss. I have no idea where that comes...where that concept in your mind comes from. I don't know how much plainer the Supreme Court could be. You know, page 9 of the MAPCO decision, in any event, "personal property and real property are both tangible property under Nebraska law and must be equalized and taxed uniformly pursuant to Nebraska Constitution, Article VIII, Section 1", goes on to cite previous cases in '91, 1987, 1984 and 1966, in which they repeatedly held the same thing. You can pass all the legislation you want to exempt all personal property, but if you fail to amend the Constitution, all you have done is kept it like it is now and that is it's all taxed at market value, the concept that everybody says is the worst possible thing. You talk about cattle leaving the state, sure they left the state. They left the state because on January 1, 1992 all cattle were taxed at market value, period, the thing that none of you want. A handout that someone had on farm sales and the concern with the