

March 3, 1992

LB 1063, 1120

a precedent that would be difficult what the majority of the court might do, simply was not addressed by the court because that issue was not before them in the, as I understand it, in the form in which the case was filed. But I still will go back to the one sentence, you know for five years now...

PRESIDENT MOUL: One minute.

SENATOR WARNER: ...we have been attempting to pass legislation to get around the court decision without amending the Constitution. I've had bills, others have had bills, some of which were enacted.. Every one has gone down the drain. I've got the point where we're past taking risks. I'm at the point where there is no doubt in my mind I..others can look at it differently, but I'm at the point where I believe there is no solution that can be found without amending the Constitution first to permit a different treatment for personal property than what our current Constitution permits, which is only at market value for tax purposes.

SENATOR SCHMIT: Well, Senator Warner, I could go back to I believe LB 1, introduced by DeCamp many years ago, which did just that, it removed the equal and proportionate clause. And, of course, all the farm organizations and others on this floor argued against that...

PRESIDENT MOUL: Time.

SENATOR SCHMIT: Thank you.

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

SENATOR HALL: Thank you, Madam President. Again, I rise in support of the amendment. The proponents of 1063, some of them anyway, must be getting tired, taking off their business, economic development hat as it related to the attack on 1120, and putting on their defender of the homeowner hat for purposes of this amendment. Maybe just a tad schizophrenic, I guess, I don't know. But I think this is not an issue of do you put \$100 million on real estate taxes, that's not what it is at all. I mean if the proposal fails at the ballot, we'll be back here in special session, we all know that. That's just a given, it's going to happen. The \$100 million in terms of property tax as it relates to the overall tax base in the State of Nebraska is 3 percent, a little over 3 percent of all the revenue that's