

naturally suggest the justice or expediency of diverse legislation with respect to the object...

PRESIDENT MOUL: One minute.

SENATOR HALL: ...to be classified. And underlined it says, classifications for the purpose of legislation must be real and not illusive. They cannot be based on distinctions without a substantial difference. I guess I would argue, and we can go on, we will as it relates to MAPCO, I'm sure we'll talk about it more. Distinction without a different, I mean you know, look at net book value as it relates to depreciable property. One piece of property that's being depreciated, the same piece of property that's not because that one piece of property happened to be bought used, it's going to be depreciated, it's going to pay a tax on it. The other one, which has lived out its life and is held by the same owner who happened to buy that prior to the enactment of this piece of legislation, I would argue that those are clearly distinctions without a difference, and that you can't...

PRESIDENT MOUL: Time.

SENATOR HALL: ...make tax policy or legislative acts, according to MAPCO, under that type of a process.

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

SENATOR NELSON: Madam Speaker, I guess I have mixed emotions. I want to follow Senator Warner very carefully and his judgment. However, I do...I do tend to concur with Senator Hall. I will tell you outstate the people will be coming so, so dissatisfied with the instability of our not knowing or direction. Basically, they don't understand the complex issue that we are dealing with. I do want to address Senator Withem. He said that people were misinterpreting that the Omaha senators are trying to force inventory back on the rolls. Senator Withem, I just have never heard that. And, personally, I don't feel that about the Omaha senators in the very least. And I would hope that we don't have an urban-rural split on this. But I'm telling you folks at home and maybe the Omaha people have to give a little bit. It may be, you know this is a good opportunity to address our whole tax system. Property tax is not a means of income. And this is the time that we need to address many, many other possibilities, be it rather tax on