

they generally is that the Legislature does have freedom to act so long as it does so reasonably and we can classify. There are provisions of the Constitution that permit us variation, flexibility, and the power to act. He was right in bringing those to our attention. We have not handcuffs, we have boundaries to what we can do. And inside those boundaries we have freedom to act. I think that is appropriate. What I want to show you, on the other hand, is the limitation, the actual element of those boundaries, and it's found in the section that Senator Warner read, but I want to renew it for you again. You'll find it on page 9 of the MAPCO decision. It's one sentence. Will you listen to this one sentence as the characterization of the MAPCO decision. Notice the first three words in this sentence, in any event. Let me start the sentence again, in any event, personal property and real property are both tangible property under Nebraska law, and must be equalized and taxed uniformly pursuant to the Nebraska Constitution, Article III, Section 1. In other words, Senator Hall was exactly right,...

PRESIDENT MOUL: One minute.

SENATOR LANDIS: ...we have a freedom of action. But that freedom of action comes to an end with the boundaries of what we faced. And the Supreme Court tells us, in that one sentence, what that boundary of our freedom is. It says without a single word that has any equivocation in it, there isn't a weasel word in that sense. It starts, in any event, personal property and real property are both tangible property, and must be equalized and taxed uniformly. The freedom to act, that Senator Hall quite rightly points out, that exists in the Constitution, in that sentence, is bounded by this unequivocal limitation which we, given the Constitution, do not have the power to upset. Our freedom to act, which does exist, ends here. And those who are in the lobby or on the floor telling us that we don't need a constitutional amendment...

PRESIDENT MOUL: Time.

SENATOR LANDIS: ...cannot leap the apparent, clear, unequivocal language of that sentence, in my estimation. I could be wrong, I confess. But the clarity, absolute lack of equivocation in that sentence means to me that we must have a constitutional amendment. And, if that's the case, Senator Withem's arguments become very, very significant. We deal in false hopes...