

property should be part of the valuation base for the support of the local service of government, then do that. If you do not believe that to be the rational course, then don't penalize certain groups of people simply because that's how they make a living. I'll be voting for this amendment to make that point. Thank you, Madam President.

PRESIDENT MOUL: Thank you, Senator Coordsen. Senator Moore.

SENATOR MOORE: Madam President and members, I certainly applaud Senator Elmer for bringing forth this amendment. I think it has been good discussion, as is really today I think it has been outstanding discussions and the part that I find most fascinating is the circular arguments that many supporters of 1063 have laid forth. You know today, this morning, when the amendment was before us to exempt all personal property, very outstanding speeches given by, just read MAPCO, folks, read it, read it. It says personal property and real property are both tangible property under Nebraska law and must be equalized and taxed uniformly pursuant to the Nebraska Constitution. Well, that's what MAPCO said, therefore, it says you've got to tax it all. Then when...you know, that was...Senator Landis says you're foolish to even think anything else than that, when I asked, push other things, well, they don't mean household goods but yet what does the court say about household goods? What do they say about household goods and the other exemptions? What did they say? They said, pursuant to 77-202 household goods and certain property owned by nonprofit, religious, educational, charitable, horticultural or cemetery organizations is exempt from taxation. The validity of these exemptions has not been challenged in this court and to our knowledge has not been challenged in federal court. Then nobody asked us that. We're taking a walk on it. That's what it's saying. It's that simple. That's not an issue. That was not at issue. It is saying that nobody asked us that and then you go on, and that's when Shanahan's dissent comes into...is a dissent. You're absolutely right, Senator Kristensen, it's a dissent and, yeah, I'm sure Senator Cullan would wish that dissent was real but his dissent was saying, hey, wake up, people. If the court means this, they've got to do it all. And they didn't do it all because they weren't asked. To be consistent, they are going to do it all and the crux that has made me so upset over this is that the lobby figured that out a long time ago. They figured out, that out a long time ago that we've got to do something now when it is a very narrow part at issue. And for us to bring