

SENATOR MORRISSEY: The businesses that want to lock their property tax exemptions in by repealing the uniformity clause on personal property.

SPEAKER BAACK: Thank you, Senator Morrissey. Senator Ashford, did you wish to speak to the amendment? Senator Schmit.

SENATOR SCHMIT: Ladies and gentlemen, I assume as Senator Warner has said, that the handout which he gave us referred to the proper language and, therefore, I accept his explanation. I still oppose the amendment because of the fact that those of us who have...who are losing the state aid are going to be most adversely impacted, as was pointed out by Senator Howard Lamb. The adverse impact upon Douglas County is negligible. The impact upon Butler County, Platte County, Saunders County, Banner County is substantial. I guess my concern here is also this. Senator Beutler I think in good faith made some reference to the fact that agriculture has benefitted unjustly, I think he implied, from the exemptions of the past 15 years. Ladies and gentlemen, those exemptions were the result of debate on this floor and they were agreed upon by a supermajority of the members of this body and they were approved by the court for a number of years. This court has today said those exemption were not, in fact, legitimate. But what we are doing now is that we are legitimizing certain exemptions, we are tiptoeing around the 775 exemptions and the household goods exemptions, and we are coming back, as Senator Morrissey has indicated, and reimposing upon agriculture, which cannot do anything about it, those personal taxes. The time will come when individuals who are in the Rotunda today and who are accepting the approach that this is the best we can do will find that these taxes will be extended. My good friends who are owners of feedlots and who are today saying, well, it's not so bad, we are exempted, will find the tax extended to cattle on feed, unless of course, those cattle are fed by a major food processor and then there will be other reasons why they should be exempted. I think it's important to know that we find on this floor all sorts of reasons why agriculture should pay this tax and I have tried to keep it away from being a rural versus urban fight. I have tried to make it a question of tax policy and the facts are that we cannot keep it from being a rural-urban fight because my good friend Senator Beutler, of course, as an attorney, does not need to own property with which to earn income. He has the benefit of an education and, of course, that education will earn him an income which is then subjected to income taxes, but that is true