

PRESIDENT MOUL: One minute.

SENATOR WARNER: ...and any other provision. Finally I would say that in many of things, if you've been through them many times, as many of us have, when you get different numbers, probably you ought to look at it as a range, between this point and that point is the impact, because the calculations may be somewhat different. But the conditions on this first page are significant, because there are assumptions, they're reasonable to make, but there are assumptions of, for example, number two, the projected change in statewide business equipment, public service valuation was applied equally to each county. That's not likely to be the case. It's a reasonable way to distribute, because you have no other basis to distribute a statewide figure for general review of how figures would work out. But to assume that the sparsely populated counties had the same percentage increase...

PRESIDENT MOUL: Time.

SENATOR WARNER: ...in business equipment as the more populated counties just simply doesn't stand to reason.

PRESIDENT MOUL: Thank you, Senator Warner. Senator Schellpeper.

SENATOR SCHELLPEPER: Thank you, Madam President and members. I rise to support the indefinitely postpone also. LB 1063 is a bad bill, it's bad tax policy. You can't put any tax policy out to the Nebraska voters and expect them to approve something that is bad tax policy. I have a couple young farmers in my district that go down the south for the wheat harvest, and they bought two new combines last year. They have already paid sales tax, they have the combines mortgaged to the New Holland. Now this bill will do nothing but devastate them, because they have no way to get anything back, because they already paid the sales tax, they're going to be paying a personal property tax on those two combines, they have to go down south and compete with farmers from Kansas, from Missouri, from Texas in these custom combining, and they have to add \$1 to \$1.50 an acre, they can't compete because they have to pay this personal property tax. It is just bad tax policy to do something like this. I've been in favor of taking everything off and putting Nebraska on equal footing with the other states. But that may not happen. But I