

March 5, 1992

LB 1063  
LR 219

SENATOR HALL: Correct. By our Constitution, as they are not now.

SENATOR WARNER: No, by federal act.

SENATOR HALL: But not in our Constitution.

SENATOR WARNER: It doesn't make any difference (interruption)...

SENATOR HALL: Then why do we need it in our Constitution?

SENATOR WARNER: So that we do not get a bleed into other kinds of property that say they want similar treatment to what was forced upon the state by the federal government.

SENATOR HALL: But can or cannot our State Supreme Court rule that no matter what the federal government does, no matter what the Constitution says, that these types of properties, because of other provisions in our Constitution, that they are like and the same and should be treated uniformly?

SENATOR WARNER: Well, I am not going to argue that the court couldn't do that, Senator Hall, because I (interruption)...

SENATOR HALL: Well, I know there was some that argued that all real property was going to fall off at one time, too, based on what the court may or may not do. Again, thank you very much, Senator Warner, I rise in opposition to the amendment. I have got an amendment that was filed a few days ago to strike the entire section here that relates to the abdication of our authority with regard to what the federal government does or does not do. Part of the problem with the entire debate revolving around where we are headed in terms of LB 1063 is that rather than look at what the tax system ought to be, we go around trying to figure out what can we get away with, and that is how we always tend to get in trouble when we are dealing with tax issues, and what can somebody live with, how can we make the least number of enemies and who is going to go about trying to fend off having to pay their taxes. Because what we are first going to do is exempt as many people as possible, get the fewest number of people to pay the tax, those that probably the least likely to squeal about it, and then go about implementing that tax and narrow the base even farther, and that is what the whole process is about, and that is, frankly, where the