

March 5, 1992

LB 1063  
LR 219

by the staff of the Revenue Committee, voted on and passed out of the Revenue Committee by an 8 to 0 vote. I read what Senator Warner has explained to you before as another retroactivity clause, the only distinction is it's drafted with greater specificity, specifying particular provisions of the Constitution that might have caused problems had they been...had this retroactivity provision not been included. But I hear, as opposition, at this point, is not opposition to why these particular clauses need not be added, but I hear opposition to the concept of retroactivity, yet it was important enough for the Revenue Committee to alter its drafting of the language and to propose a different type of retroactivity within the committee amendments. So I would be interested in hearing a defense of the committee amendment provision on retroactivity and what the...this current amendment, 3187, does to that retroactivity that now makes it inappropriate and improper. And if somebody who is in opposition to this yet was supportive of the committee amendments can make that case, I would be interested in hearing it. To me, a noncountry lawyer, to me, they are all dealing with the concept of retroactivity. To me, they are all necessary whether we ultimately continue down the road we are with LB 1063 or reverse courses and repeal personal property. Whatever type of legislation is passed, you need to deal with this concept, unless, unless your preference is to let 1992 stand as is, which might be another thing to talk about. Maybe that's...maybe that's a compromise, 1992, let's let everything go on the tax rolls and make any legislation we pass subsequent to the constitutional amendment take effect for January 1, 1993. That's another way of dealing with the retroactivity issue. If you want to deal with 1992, I think you need a retroactivity provision. All I see that Senator Warner is doing in explaining this amendment is he is making that retroactivity provision more specific and the opposition I hear is from people who evidently at one time supported retroactivity, now arguing it's not needed. So I, frankly, don't understand the opposition to the amendment.

SENATOR CONWAY: Thank you, Senator Withem. Senator Hall, you're next.

SENATOR HALL: Thank you, Mr. President, and members, Senator Withem, in response to your comments, I offered the amendment in committee to strike the retroactivity from the green copy of the bill. I offered it as an amendment to LR 219. That was not adopted by the committee. It was a separate amendment as every