

March 5, 1992

LB 1063
LR 219

strikes at the heart of what the uniformity clause has been in our Constitution for 70 years and why don't we want to do that? And I don't know how on earth you can ask people to vote for a constitutional amendment that lets you do that. I mean, this...if you refuse this amendment, it makes the constitutional amendment no different than Senator Schmit's that he introduced. It says the Legislature can do whatever they want, however they want, but it's under the guise of having some uniformity to it. It's under the guise of all these things we have drafted in there that we're still going to treat people fairly when, from the beginning, from the very beginning of LB 1063 we treat people very differently than the 775 exemptions. And I will say it for the fiftieth time, I'm not opposed to those exemptions, I'm not opposed to 775, what I am opposed to is this Legislature throwing uniformity out, treating some people differently than others and maybe we should be saying all the depreciable property is treated equally, that some is treated more equally than others, aka, if you can have \$20 million, you can get exemptions, that's what the uniformity clause is in there for so you wouldn't be allowed to buy them. And that's what that is and it's for good reason we give them to them but yet if you're talking about repealing the uniformity clause, treating everybody the same, then let's do it. But Senator Warner says he does not like this amendment and I understand why, no people back behind the glass who don't like this amendment. I think it ties directly in to the amendment that I withdrew today that says you're going...you are going to treat people uniformly even with the middle option, the middle option being tax the people on a depreciated basis. And I think Senator Hall's amendment at least allows me, as a private citizen, to go to my neighbors and say, yes, we're going to repeal the uniformity clause and our State Constitution but at least we're going to make an attempt for those that we do tax and the class that we do tax, treat them the same. That's what Senator Hall is asking for, that's what I'm asking for with this amendment, with the corresponding amendment to LB 1063 that allows me to go out in good faith and tell the public this is the smart thing to do. Without this language, it's not a smart thing to do. It's not something that I can go shout from a mountain top, it's you people in the State of Nebraska, this is good tax policy, we're going to protect you, we're going to take care of you. Without this amendment, that's something I cannot do. Now what I can do in here as a senator, you have to be determined, but as a private citizen, without language like this, I know what I can do. I can vote for the amendment and I certainly can encourage people to do