

March 6, 1992

LB 1063
LR 219

many of us thought, in fact I was supportive of this concept a year ago. You're not going to accomplish what is intended. I have to admit on the issue of uniformity, as I've been listening to it addressed the last few days, I get...a little bit hard for me to understand, because one amendment I'm fighting because it adds uniformity. That was the case in 1063, people wanted to add more flexibility by adopting the federal IRS, which in fact does exactly that. And then the next day, or the next motion we're going to...we say there is no uniformity...there is uniformity in the sense of equal treatment in 219 on depreciated cost because there is a single method. If you're allowed two, that's not flexibility. If you're allowed one method, that has the effect of uniformity. Why keep those words out of 219? Again, I repeat what I said numerous times, our court has traditionally used those two words, uniformity and proportionate, tied them to valuation. It's almost a single word, with a hyphen in between them. And I am concerned that if you add those words in the depreciated cost basis that you're going to end up with a court decision that goes right back to where we were, and I think it would be inappropriate. But I do believe that you need not to have it wide open, as this amendment is. And 219 A (sic) restricts the Legislature significantly as to how it can be taxed, or whether it can be taxed, and secondly, it requires the uniformity of the tax rate which, again, is a protection against misuse. The amendment as drafted here is proposed, and the Hall amendment does not address the federal issue. The fact that the federal law is supreme, I was looking...you know, sometimes I used to think that our federal constitution read...

SPEAKER BAACK PRESIDING

SPEAKER BAACK: One minute.

SENATOR WARNER: ...that those powers that are not given specifically to the federal level would be reserved for the states and the people. I have come to learn that's not true. And as I heard two congressmen on a program talk that as a practical matter, yes, the words are still here. But as a practical matter that part of our federal Constitution has been relatively ineffective since, as they described it, the Roosevelt courts of the thirties. And so you need in a Constitution a provision that allows for, as the amendment now does, to automatic class of property in Nebraska when it is imposed upon us by federal action, and you have no idea what