

standardization of treatment that no other state that I know of has to live by. It sure happened to the Commonwealth depositors, and it can happen in the tax area as well, and the court has mentioned this special legislation section on more than one occasion. Perhaps the hope is that by not making reference to it that we will have authorized the remaining language to have some flexibility to breath. And we do have some flexible language that says no property...I'm sorry, the Legislature may classify personal property in any manner as it sees fit, and may exempt any such classes from taxation. No personal property...no property shall be exempt from taxation except as provided in the Constitution. There's some flexibility there. You'd think that might be enough to give us the power to choose one of the two paths. Uh-uh. Court, if they have this tool in their back pocket can pull it out and say you have to read the Constitution as an entire body of ideas. And to the extent that you didn't change that idea, you must have contemplated that it was available to be used to analyze tax policy. And this new tax policy of yours fails. What kind of a tax policy might that be? Well, let's say that the railroads, under 219 or under this amendment, are successful in keeping their exemption status, and they don't get to be taxed. But we have chosen a system by which we're going to tax personal property. Special legislation section still exists, Nebraska taxpayers go in and say the railroads have gotten out because of 4-R, we need to get out. And, although we might be free of the uniform and proportionate clause, and Senator Hall has done that to us, and although we may have this language that says the Legislature may classify personal property in such manner as it sees fit, the court would have a tool to say you must retain this level and rationality.

SPEAKER BAACK: One minute.

SENATOR LANDIS: We will tell you what that level of rationality is, you haven't met it, and you must devise a system that taxes all personal property in a way that would meet the special legislation file, which means one of two choices, either everything is on, or perhaps nothing is on. And you would get forced into those kinds of choices. In other words, the railroad section probably creates us that potential special legislation problem. The existence of the 775 court probably creates that kind of problem. When that occurs the court will have the kind of all or nothing logic available to it because of the special legislation cause, and we could be back in here in much