

I...I guess my argument would be that, you know, we would have to do something on tax policy that would have to border on reasonable and rational basis in order to allow for how we tax and exempt things. And, granted, the court can...and I don't mean to use your time, I'll respond, if you'd like me to, on my own.

SENATOR KRISTENSEN: Well, what...no, I think you've made the...you've made the comment that I was after, and that was that the court would probably look at this in a...and the Legislature would have to respond in some rational, reasonable method, and those are languages of the Fourteenth Amendment. But the problem is that I still think the court has got all this case law out here with personal property and they're saying you've not made specific exceptions to the uniform and proportionate clause, and the personal property, since there's no direction we're going to follow the lines of Northern, Enron, and MAPCO, and thus we're going to imply, through our special legislation clause, our equal protection clause of the Nebraska Constitution, they're going to force us back into the strict reading, and we don't get out of the way. I understand the desire to make it simple. My problem is I don't want to give that court that much latitude and that much discretion to make those decisions, because I think they'll hang their hat on that. And so I...I think that you're on the right track of separating real and personal, and the inventory is a whole other policy. But the not mentioning of personal property and how we treat it, I guess, makes me real, real nervous, and that's something, at this point, at least I can't support. Thank you, Mr. President.

SPEAKER BAACK: Thank you, Senator Kristensen. Senator Bernard-Stevens. Senator Ashford. Senator Hall.

SENATOR HALL: Thank you, Mr. President, members. The issue that Senator Kristensen raises is a good one. And the way to respond to that is this, go back to the MAPCO decision, part five of it, where the court ruled on the exemptions and how they were overruled, I guess, overruled probably isn't the right term because that's not the term that the court used. The court said that the Stahmer decision was obsolete. They didn't say it was overruled. In other words, it wasn't bad law at the time it was made, it was good law. What happened was that there was intervening federal issues that came into place, specifically the 4-R Act. But not even that was the basis on which they made their determination with regard to the exemptions. The basis on