

100 million, I doubt it, but whatever it raises, all 100 million of it, if that's the amount, is going to be passed on to individuals. Individuals are going to pay it because it's going to be worked into the cost of the product or the service, whatever it is, it's going to be paid by individuals.

PRESIDENT MOUL: Time. Thank you, Senator Hall. Senator Kristensen.

SENATOR KRISTENSEN: Thank you, Madam President, members of the Legislature, Senator Moore, I know that you don't take these debates personally and so I will certainly direct the questions to you since you brought the issue up. If I could ask you just a couple of basic questions...

PRESIDENT MOUL: Senator Moore.

SENATOR KRISTENSEN: Senator Moore, in order to and from your perspective and your opinion, if we are to fashion a solution to the personal property tax crisis that the state now faces, in your opinion, do you believe there needs to be a change in the Nebraska Constitution to uncouple real and personal property from the general definition of tangible property?

SENATOR MOORE: In my opinion, the answer to that is no.

SENATOR KRISTENSEN: Okay. That's...

SENATOR MOORE: If I can qualify that, unfortunately, this court may look otherwise, that's my opinion. I'm not on the court.

SENATOR KRISTENSEN: Okay, because that's a very philosophic point, because, Senator Moore, I think the eyes of the State of Nebraska are on you, they're on this body, and they are saying to us, you've got to fix our personal property tax crisis. Now we've told ourselves we've got to fix that, but that's not the only people. The people of the State of Nebraska are saying you've got to change it. Now if we have a difference in philosophy and the difference in philosophy is those, such as Senator Moore, who say we don't need to change the Constitution, then that's the point that needs to be debated and that's where the direction of this debate ought to head. And I guess from my point of view is that the ultimate evil is the harm to the small business person and to the farmer and that's the reason that I have chosen the direction I have chosen with my votes is because