

Supreme Court in MAPCO inasmuch as it did not exclude or deal with 775 exemptions. We spent a great deal of time in this body debating LB 775 and the rationale for it. Another point that I would make is this. And there is some discussion about whether or not we should cut back 775 or make changes in 775 and I would say again, I think we should expand it. I think if we're going to get into the discussion of public policy, I think we should expand LB 775, I think we should expand LB 270, I think we should provide for job credits and job expansion initiatives everywhere we can, everywhere we can afford it. We should do it in all sectors of our estate, in all of the towns and all of the cities and all of the counties and we ought to get people employed in good jobs with futures in addition to our agricultural base. And so I...and I think we need to do some more incentives in the agricultural sector and I agree with that and I think that's been talked about before. So we do have a rational basis in LB 775. I think it passes constitutional muster. Clearly I think it passes the Fourteenth Amendment arguments. It passes the uniformity arguments in the MAPCO case. It's just not...the issue is just not before this body. It's good to talk about it once in a while, it's good to discuss it, but it is not before us because MAPCO does not raise the issue. And it would seem to me that for this body to go beyond the four corners of MAPCO to go beyond what our court has interpreted our Constitution to say in this area is to invite trouble because we don't know what our court would do if we...

SPEAKER BAACK: One minute.

SENATOR ASHFORD: ...started to interfere with that. Secondly, I think Senator Warner also made a very good point. If we are talking about equity and fairness, if it means equality, if it means that everything is taxed the same at the identical rate, both on the business side and the individual side, so be it. If we had...and there have been some suggestions. Senator Elmer talked about a gross receipts tax that would apply to everybody across the board. There are transaction taxes, value added taxes in Europe that are applied across the board and it's an identical tax. That's tax equality. Everybody is taxed on the same percentage basis. We just don't even remotely have that system in Nebraska and maybe we should have it, but it's going to take a full-scale look-see at our tax system to go to that kind of a value added or a transaction tax that would apply across the board or a gross receipts tax. Maybe it's a good tax policy. I know Jerry Brown