

March 9, 1992

LB 1063

Senator Horgan, why do we put farm machinery and breeding livestock back on the tax rolls in the...why do you support putting farm machinery and breeding livestock back on the tax rolls in 1063?

SENATOR HORGAN: We put it back, Senator Moore, in order to create the uniformity that supposedly we have to have in order to continue to do taxation the way we have in this state, but 775 currently is constitutional, as are sales tax exemptions on agricultural chemicals, as are 80 percent reduction in farm property. You know, those exemptions have not been challenged by the court and are still legal. But I think if we're going to be legal down the road as we try and come up with new exemptions, we're going to have to have a constitutional amendment to ensure that the court does not go after those exemptions. But 775 currently is legal.

SPEAKER BAACK: Time. Thank you, Senator Moore, Senator Horgan. Senator Wickersham, you're next.

SENATOR WICKERSHAM: Question.

SPEAKER BAACK: The question has been called. Do I see five hands? I do. We will vote on ceasing debate. All those in favor vote aye, opposed vote no. Record, Mr. Clerk.

CLERK: 7 ayes, 0 nays to cease debate, Mr. President.

SPEAKER BAACK: Debate has ceased. We will now go to Senator Moore for closing on your amendment. Senator Moore.

SENATOR MOORE: Well, Mr. Speaker and members, obviously, I find the debate on this issue scintillating as I don't remember anybody, maybe with the exception of Senator Wickersham, who tried to give a legal argument as to why you shouldn't do this. All the discussion was about how great LB 775 is and I will totally agree with that. I don't think now is the time I should look at 775. On the other hand, if you're going to change the Constitution, if you're going to drastically alter the state's tax policy in returning things partially to the tax rolls, for your benefit, Senator Warner, and if you're going to do that in the name of fairness and equity, you ought to do it from the beginning, and once again, I think it's certainly unfortunate this debate is at a defense in debating the merits of LB 775, that's not the intention. The debate should be and is, in my