

March 9, 1992

LB 1063

Senator Warner's amendment. (Lynch amendment may be found on page 1228 of the Legislative Journal.)

PRESIDENT MOUL: Senator Lynch.

SENATOR LYNCH: Madam President, members, I haven't done this yet on this bill, but this is one of those examples where it's so obvious. And since everything seems to be germane, it's, obviously, germane as well. What this simply does is apply the same standards as it applies to use by sprinkler systems for those people other than just people in ag industry business. I could sit here, I guess, and go down a litany of companies, of golf courses, of a number of organizations and residences, for that matter, where, in fact, these kinds of sprinkler systems are used. Some cases the appliances used to sprinkle could be underground, could be just laying along the ground and siphoning water from a ditch into another ditch. It could be, in fact, a system that operates mechanically, could be a system driven by electricity or by other forms of energy. But in every case the systems serve the same purpose. And however and whatever it takes to get that water onto the ground, in every case, both rural and urban, for the purposes of making something grow, it would seem to me the law should provide, and this amendment should provide equal, fair, and uniform treatment for everyone. I don't have a copy of my amendment, but the eminent counsel from the City of Omaha and Chairman of the Revenue Committee helped write the sections into the bill, so I assume it applies. So, I would ask for your support for this amendment.

PRESIDENT MOUL: Thank you, Senator Lynch. Senator Warner.

SENATOR WARNER: Madam President, the answer to Senator Schmit's question earlier, the gear, the pump, electric, they currently are all taxed as personal pro...or would be categorized as personal property, not real estate, to answer that question. Any other type of irrigation pipe, of course, is personal property. I'm not sure if I get the exact purpose of Senator Lynch's amendment, but it sounds, as he described it at least, I guess it says that's personal...the pipe is personal property, which it would be. Actually, I don't care about the whole amendment. We could just strike it. It was only being offered because there was a request from counties for some clarification of the existing law, and it really makes no difference to me one way or the other. To be a vehicle to extend it to something other than a minor clarification, why we just as well forget it,