

criticisms or one of the key criticisms is that we've lost an opportunity to make a step forward in tax policy as opposed to a step backwards and one of those steps forward could have been a small step in the services area and there's many supporters of a services tax that have sat back and said, well, we don't want to waste a services tax now, we're going to want that later for some new programs. I think those people are severely misguided. They think you're going to broaden a services tax to pay for new programs, I don't think that's going to happen. I think you've missed the opportunity now to broaden that tax base. So that's one thing that I've been amazed that many people in this body can just wink that one away. Secondly, over the years you've heard a lot of discussion about the need for a general homestead exemption to help homeowners out. Senator Hall has struck a chord here once again as that could be the distribution formula, keep this money back and protect homeowners and I think this amendment, if I had a pure homeowner district which I have as many homeowners as anybody else, but I have a bunch of ag machinery and ag land as well, if I was in a district with pure homeowners, I don't know how on earth I can vote against this amendment because it certainly will do much more for those homeowners than 1063 is going to do. It's that simple. It's one of those things that, I don't know, I haven't had the opportunity to indulge in the down and right mentality to see if my district wins or loses under this proposal, but I think as far as tax policy it's far...

PRESIDENT MOUL: One minute.

SENATOR MOORE: ...superior. LB 1063 is a clean break exempting all personal property. It's a small extension of presently taxed services. It's a straight homestead exemption to all homeowners. That's something I've never been that in favor of in the past because, obviously, one house to be worth just what a 80 of good irrigated farm land is, but nevertheless, as far as policy it's far more sound and I think it's much better policy for this Legislature to take than 1063 which is reposition, to a degree, of personal property taxes. So, with that, I'd urge the body to listen up, look at this amendment closely and then I urge them to adopt the amendment.

PRESIDENT MOUL: Thank you, Senator Moore. The speaking order now is Senator Withem, Haberman, Elmer, Schmit, Moore, Crosby, Dierks and Hefner. Senator Withem.