

miles to save a few bucks out of necessity. It isn't just that. There are other perks that go along with it. The reason I'm saying that we ought to declare farm equipment as inventory is that then that...we don't have to worry about little things, like personal taxes. It just all gets taken care of. It gets taken care of in one big swoop. I guess I have a question. I don't know whether to ask Senator Lamb or Senator Warner, some of those who have been around here a little longer than others, but at what time was it decided that the tax on personal property, as it relates to agriculture, is a desirable tax? Senator Warner, you've been a long-time opponent of personal property taxes. For some reason, you have adopted a philosophy that those taxes need to be reimposed to some extent upon agriculture. Can you tell me the reason for the change in philosophy? If I am totally wrong I would need to be informed and I will not be such an obstruction. Can you tell me or, if you can't maybe Senator Lamb will.

SENATOR WARNER: I can only give you my position, Senator Schmit, which is what I've stated time and time again. To me, the paramount thing is to amend the Constitution. I think you and I differ in that. You believe the amendment does not need to be...the Constitution does not need to be amended to exempt all personal property. I just equally strongly believe that you must amend the Constitution and so I'm looking to implementing legislation that, in my opinion, will make it most likely for the Constitution to be amended so that personal property is not all...will not all remain on the tax rolls pursuant to those items that were put on by the Supreme Court in July, and this is what I believe is most likely to be successful.

SENATOR SCHMIT: I would assume then that you feel that there was no reason to maintain the old coalition that took the tax off personal property 15 years ago, the coalition which today is chuckling in the cities around the State of Nebraska because they cut their deal and it was cut in concrete. Ours was cut in quicksand and, as a result of that, we are going to be put back on the tax rolls. What I am saying to you is this. I'm saying this to the rural legislators. The urban folks, I don't blame them. I don't blame them. If I had the votes I'd do the same thing to them. I respect Senators Withem and Wesely and all the rest of those gentlemen who know what they're doing. They're shifting the burden to rural Nebraska and they're doing it with the assistance of rural legislators, and I would just chide you a bit, my rural colleagues, that when you get back home and you