

I think, meet that standard. But on the issue of stability of yield I guess I would argue that none of the provisions in the bill right now, whether it be the net book value approach, the wipe out of the sales tax on farm machinery, with the credit against income tax, the provision in the bill that was just adopted that deals with changing the revenue sources to the fee on fertilizer are all things that don't provide stability, because the methods by which we measure them are not in existence at present. And what that means is that we have no clue what this bill will raise, what this bill will cost. And it is a shot in the dark, at best. This bill, more than any other bill, is a trust me provision with regard to where we're heading. The one thing we do know about 1063 is that we will be back in court, that we will be back in court and provisions in both the accompanying...

PRESIDENT MOUL: One minute.

SENATOR HALL: ...constitutional amendment and the bill itself will be challenged. And I will argue that they will be challenged successfully. I made the same arguments on LB 1 and LB 7 in the special session, and they were challenged successfully. I believe that the problem with the way we're addressing this is that we failed to recognize that the Legislature has the ability to classify and exempt. And we have chosen to ignore what the court has told us in terms of how to address the folks that fall under the personal property tax category in a uniform manner, that manner being one of if you are not going to deal with them in a fair fashion, that being tax the majority of them, and we do not under 1063, then you should exempt them. And that's what the hidden message is in the MAPCO decision, because the court in Nebraska, and the courts in other states have...

PRESIDENT MOUL: Time.

SENATOR HALL: ...said that the inventory exemption does not meet the 4-R test. Thank you, Madam President.

PRESIDENT MOUL: Thank you, Senator Hall. Senator Schimek.

SENATOR SCHIMEK: I would call the question, if there are other lights on.

PRESIDENT MOUL: There are no further lights. I will recognize