

although it, of course, is unconstitutional. That is a minor problem to some of you. But that doesn't amount to anything compared to the adverse impact of the bill. I remember I have been asked many times how we found ourselves in the situation in which we are today. Very frankly, we are in that situation because when I, as the introducer of 518 in 1977, counted up the votes, and when we had enough votes by exempting livestock, farm machinery, grain feed and seed, and inventories, we didn't need anyone else. Had we at that time exempted business equipment, we very likely would not be in this situation. We would not be debating the reimposition of an unworkable system. At that time, the business community was so anxious to have the tax off inventory that they did not hold out for the tax on...or the removal of the tax on their equipment. They said we can pass that on. We will buy that. Ladies and gentlemen, that is where we, as rural legislators, are in error when we say, well, what kind of a deal will you give us? What will you give us? Very frankly, if I were the urban legislators, I wouldn't give us anything. Why would they? Why should they? We've long since abandoned the principle of equity or uniformity. We just plainly now are going after the dollars, so it would be much easier just to reimpose all of the tax on farm equipment and livestock and forget about taxing business equipment. Now you would lose a little revenue in Omaha and Lincoln, but there is some other ways that you can handle that. You can shift the cost of indigent care from the counties to the state, you have got the votes. You can pass a homestead exemption, which helps out the cities more than it does the rural people. You can do a number of other things that shift cost that are presently paid locally to state government and rurals will pay. So it really isn't any problem. The issue that I see here before us today is whether or not we want to continue to dissect and tear apart the tax structure, or do we want to put one together, and I think it is much more acceptable to put one together, to maintain those parts that are desirable from the old plan, cast away those that are not desirable, and then advance with a better tax policy. To do the job we are doing here today on this floor is not responsible, and we know it is not. We know that the fertilizer tax, which was adopted, was not drawn properly. Why wasn't it? Because it was a hurry-up deal.

PRESIDENT MOUL: One minute.

SENATOR SCHMIT: Some deals were cut under the balcony, and some people made some commitments. One individual came to me and