

said I would have supported your amendment on livestock, but I had already agreed to the deal. Well, ladies and gentlemen, on the 30 some day, 38th day of this session, with a lot of bills ahead, is a poor time to be cutting deals and lock yourself into a position which precludes any kind of negotiation or any kind of acceptance or any kind of improvement in a bad bill. I ask that you adopt the amendment and that we, then, take another look at the bill.

PRESIDENT MOUL: Thank you, Senator Schmit. Senator Warner, followed by Senators Elmer, Moore, and Schmit. Senator Warner.

SENATOR WARNER: Madam President and members of the Legislature, as I drove home last night, an old cliché I guess, and I won't use it verbatim, but it was to the...words to the effect that if a misunderstanding is repeated often enough and long enough, people will begin to believe it. And yesterday I didn't comment on a lot of these discussion that took place on some of the amendments. I decided that today I am going to not follow that course, because some of these amendments, it is significant their impact and they are significant in terms of maybe, in this case, and others like it with amendments to come, is to establish a classification that simply doesn't fit. It is not constitutional and I understand opponents of the bill do not need to worry about that, but proponents do. LB 1063, as it is written, has a method of exempting inventory including livestock that are inventory based on the two classifications of depreciable personal property or nondepreciable personal property, and nonpersonal...or nondepreciable personal property would have a zero value kind of a tax rate, and by that basis then would not be taxed. I do not believe that you can arbitrarily, by legislation, then begin to define inventory to cover things which there would be no basis to do so in a legal sense and, therefore, to expand livestock into the inventories just simply doesn't constitutionally work. But I want to talk about one other aspect for a moment. There has been a lot of charges made about how agriculture is being abused, and I believe that those charges are basically without foundation, or at least those who have made the statement have consistently supported tax proposals that had equal or greater impact on agriculture than does 1063. As 1063 now stands, the estimates, and you can argue the numbers are not the right, but at least the numbers that we have would indicate that as on a statewide basis agriculture would have a 12 to 15 million dollar increase. From that you have to subtract, as the bill now stands, the