

standard places a higher standard and that is one of reasonableness. Now why is that important that the word "reasonable" is in there? That's extremely important because it's going to allow the Nebraska Supreme Court to make that determination and they will have to define that term. So when Senator Moore is going to stand up and say, well, what about X, Y and Z and all of these sorts of things, the Legislature will treat that like any other piece of legislation. If you have a reasonable standard in there, that is a hurdle that the Legislature is going to have to jump to make sure that that exemption is not just given at the whim of 25 people but that there is a standard that they've got to meet to do that. Is it a tougher standard? Yes, it's a tougher standard. Is it an impossible standard? No, because it is just that, a standard. I would offer this. I think that it meets Senator Lindsay's concerns. It certainly is going to be one that will allow interpretation by our Supreme Court. They will adopt their standard of what reasonable is. That's true no matter what piece of legislation we pass. We do use reasonable in another spot in the Constitution, in the amendments that we have done so. We do that on page 2, and the reason that we chose the word reasonable is because that was already there and that they're consistent terms. And if you want to...if you're following along or for the record, if you look on page 2 of the E & R amendments, it's on line...on line 5, the depreciation method with reasonable class lives. Those also can't be just willy-nilly class lives done at a whim, they have to be done to this standard which is...which is a higher standard of care to take to and do. Now, with that, I would urge the adoption of the amendment to the amendment. I know that there's a number of people who have been concerned about the Lindsay amendment. In my opinion and after spending a couple of days with this point, this isn't something we just drafted quickly. It's been something that's been looked at and tried to run through the standard. I would urge its adoption. I think it will serve us well in the future of that standard. With that, I would urge the adoption of the amendment to the amendment.

PRESIDENT MOUL PRESIDING

PRESIDENT MOUL: Thank you, Senator Kristensen. Before we proceed with debate, I would like to call the senators' attention to the south balcony. Special guests today of Senator Lowell Johnson are 50 fourth graders from Lincoln/Claymar Elementary in Fremont, Nebraska, with their teachers. Would you