

substantially since 1988. The state budget has increased substantially. I would assume the railroads and other classes of personal property have increased also. So for those who would imply that this is going to have the railroads paying about 40 percent of what they were paying in 1988 is true but it is not 40 percent of the burden that would be imposed if the centrally assessed property were all laid out in front of us today. And Senator Warner continues to refer to constitutional amendment 1. And, of course, I opposed that vigorously. I would hope that those of you who supported the constitutional amendment can see now why I did. The inequities that were before that time perceived are now built into the constitutional amendment so as to protect certain entities. Ladies and gentlemen, what we have done now is to set the stage for an event that will only become worse. And I would suggest that if we continue to hammer away on this that we're not going to get much better. I agree with Senator Warner, there are some technical corrections here, but some of these are not technical corrections. And it's interesting that, as I said before, it wasn't until the bill was passed by the Legislature that the railroads said to the Governor, we won't buy it, and the Governor said, let's sit down and talk, and key senators sat down with the Governor and the railroads and negotiated. And, ladies and gentlemen, under those kind of conditions, I don't have any doubt how the railroads came out nor how they will come out. If we're going to allow the tax structure of the State of Nebraska to be established by negotiation between principal taxpayers and the tax commissioner, that may be acceptable. I do not know if we can do that or not legally. But if we set that precedent, then we are going to see an expansion of that kind of activity as other taxpayers take up that same kind of a forum. They're going to say, oh, no, you can't do that because we're not protected by the 4-R. Well, ladies and gentlemen, that's why businesses hire lawyers and we have talked before about going back and falling back upon the equal protection clause of the Constitution, and someone else is going to try it, and someone else is going to try it. And, eventually, as I said before, the individual taxpayer, without a forum, without a spokesperson, without the ability or the resources to hire attorneys, you're going to pay a greater and greater proportion...

SPEAKER BAACK: One minute.

SENATOR SCHMIT: ...of the tax burden. I ask you to support the