

Court, time, and time again, has raised the specter of federal equal protection, and if you want to make sure once again, I don't know, if you really want to do this, you ought to buy the whole hog, ought to buy the whole section, and do them all. That's what I encourage...

PRESIDENT MOUL: One minute.

SENATOR MOORE: ...you to do. That's...if you want to talk about sound tax policy, that's what you ought to do. And I just, it is one of those things that I have said. The problem I have is we are going to sell this whole new tax scheme to the people of the State of Nebraska. We are going to say it is the new, fair, right thing to do. The only people exempted in the original LB 1063 were corporate jets and the mainframe computers. I have a problem with that, and now we are going to amend it and give preferential treatment to the railroads, and I don't know what adjectives are proper and improper to describe that, but I have certain adjectives I guess I won't use now to describe it in my opinion.

PRESIDENT MOUL: Senator Schmit.

SENATOR SCHMIT: I would guess that there will be many, many times in the next years when we will look back upon this debate and wonder just exactly what we were trying to do. I do not know, and I guess my concern is that the original amendment as proposed by Senator Warner, how far this Legislature can go in the delegation of our responsibility to a nonelected person. And I would hope that it is not possible for us to do that because I am deeply concerned that once we delegate to the tax commissioner the authority to negotiate with the railroads that it would not be an equitable type of negotiation. And I would have to say also, as Senator Moore has said, that there comes a time when it might be better to go to court because the agreements reached by this tax commissioner may be far more expensive than to litigate the issue. Another point I would like to make is this, what happens if two years from now we have a different tax commissioner, and that individual says, wait a minute, Mr. Balka gave away the farm, can't afford that, and he decides that something else needs to be done, and where does that leave us? I know that the issue is one which is very emotional. I know it is one which many people do not like to discuss, but I know that once we go part way, as we are doing in this instance, the issue as to whether or not the railroads are