

can't do that on a bushel of grain. So I think that it is time to address it all, that we don't start out on an urban-rural split. I have supported urban issues and I still do. I come from a mixed area, and I think the Omaha, the Lincoln senators, many, many times have supported the rural issues. So I don't see that. I have not seen it in the past, and let's address everything and not just say, well, hey, wait a minute, one segment has to stand it, and the rest of us will laugh down the line. Thank you.

SPEAKER BAACK: Thank you, Senator Nelson. Before we go to the next speaker, I would like to introduce a special guest of the Legislature. Under the south balcony, we have our former Speaker and now Congressman Bill Barrett. It is kind of nice to have you with us. The next speaker is Senator Elmer.

SENATOR ELMER: Thank you, Mr. Speaker. You know, philosophically, you talk about the property tax as a whole. It is probably the most unfair, unjust tax there is. It has no bearing on an individual's ability to pay. Just because you own a piece of property, they say that you owe so much money, whether you have the money or whether you don't. Property tax when it was first formulated way back in Medieval times perhaps was a measure of a person's wealth when all the trade was done with barter, back and forth, and things like that that could not be traced. Now things are done with money. If we are going to do a fair tax, and really be fair, we wouldn't be paying personal property tax, intangible property tax, real property tax at all. We'd be paying income tax. Your income is a measure of your ability to pay, and I would suggest to you that we have a better way, if we would really get down and think about it through our 3-R Committee, get rid of the property tax altogether, and use other forms that can be much more fair. We talk about putting back livestock on the tax rolls, for example. Not one of our surrounding states taxes livestock. Nebraska is now either first or second in numbers of cattle on feed in the United States. Cattle in the feedlot, they are worth 7 or 8 hundred dollars a head at this point. Even if the taxes went down by 100 percent, almost, or 50 percent, and you levied one dollar instead of the average \$1.80 like Senator Wesely proposed, that would be \$7 per head. There is numbers of lots in this state that have 30 to 40 thousand cattle in each lot, \$7 times that is 300, 400 thousand dollars per year tax. Down in my area they can move 15 miles into Kansas and not have that tax, and in one year with that tax saving build a new lot. You