

you're next.

SENATOR HALL: Thank you, Mr. Speaker, and members, Senator Crosby, if you could point me in the direction of that looking glass, I think I would be interested in taking a trip just to go back, at least a few days, if nothing else, or a couple of weeks, but can't do that, I don't think. What you have here is an amendment that really kind of bring things to, I guess, focus a little bit about where we're going to go which I would argue is nowhere, because you, in essence, in this amendment, what you do is you retain the status quo, but those who, I would think, would want to do that rise and oppose it. Those who have been on the other side, at least during the last regular session, are supporting it. It's an interesting circumstance that brings us to this position. Irregardless of whether you vote for this amendment or not, and what you do by voting for this amendment you, in effect, you exempt 50 percent of all personal property that is out there. Now, through the committee amendments and what we have before us, we take away, really, two of the arguments that the court put in place. One of the arguments was the uniformity clause of our own Nebraska Constitution. That we've said irregardless of...we spell that out in the amendment saying that irregardless we can treat tangible personal property differently. Irregard...not only do we separate it from the uniformity clause but we list notwithstanding any other provisions of the Constitution, specifically the special legislation clause which was the second argument that the court used to strike down the personal property tax system. Now the third argument, I'd love to put up the amendment but I would probably be thrown out of law school because the amendment would say notwithstanding the equal protection clause of the U.S. Constitution amendment and they would go back and take the barely passing grade that I got in Constitutional Law and probably revoke it and say, no, take this course again because, ladies and gentlemen, the fact of the matter is we can't get around that argument. There is no way around that argument. And that argument will continue to raise its head whenever we get to the point. And I don't know if 50 percent is the point, or 60 percent is the point, or 30 percent is the point, or 75 percent is the point at which you no longer have some form of equal protection where you get beyond what the court has determined to be reasonable, rational exemptions, whether they are in the Constitution or the statues of the State of Nebraska. That one argument that the court chose to use and that, for my purposes, I guess, my reasoning, is the most ominous that looms