

all personal property back on the tax rolls is not living in the real world and will cause a severe recession in our state. Thank you.

SPEAKER BAACK: Thank you, Senator Hefner. Senator Coordsen, you're next.

SENATOR COORDSEN: Thank you, Mr. Speaker, members of the body, I don't recall speaking on LB 829 and I certainly haven't addressed the body with regard to this particular issue this session but it seems to me that the underlying issue is that which of the three branches of government has the authority to establish the tax policy for the State of Nebraska. It's been commonly held in the past that the legislative branch, the representative of the people, did have that authority and that has been brought into question in a number of court cases over the last three or four years. With that in mind, I would like to ask Senator Beutler a question, if he would respond. Senator Beutler, is there any...if, in fact, that is the issue of which entity of government has the authority to establish tax policy within whatever the framework of the Constitution is, is there any reason to have any exemptions in the Constitution?

SPEAKER BAACK: Senator Beutler, would you respond, please.

SENATOR BEUTLER: Is there any reason to have any...are there any reasons to have any exemptions whatsoever in the Constitution?

SENATOR COORDSEN: Yes.

SENATOR BEUTLER: Well, I suppose if you're going to be a purist with regard to policy and go back to the time of the constitutional conventions or before you could go back and do that, and if you wanted to leave tax policy entirely, absolutely to the Legislature and that was the sole criteria for making the decision, then you're right, you could leave everything to the Legislature. But that's not what we have done historically, of course, we have household goods, we have charitable organizations, we have a number of them in the Constitution already.

SENATOR COORDSEN: Yes, I understand that. Thank you, Senator Beutler. There has been a lot said about taxation, whether it's fair, whether it's equal, whether it's just, whether it's right.