

There's a lot said about homeowners over the last few days and certainly toward the end of the session, of the regular session. I would reemphasize again the comments that have been made by many people that all of us represent homeowners, would not surprise me that those who have districts in outstate Nebraska probably have a higher percentage of the residents of that district actually legally defined homeowners than what those that might represent the more populous areas, given the affinity for apartment living and that sort of thing. Taxes are a very interesting thing. They're high, they're low, they're always too high in the minds of the payer but, quite frankly, they're high or low or justified based upon the amount of money that that taxpayer has to pay the taxes available to them and their household. The court has made the allegation that we do not have a rational tax policy in the State of Nebraska. I would propose to you that perhaps, although it's unthinkable, that the court might be wrong, that the Legislature over the last 25 years has, in fact, pursued a course of rational tax policy if, in fact, that tax policy is based upon the ability of people to pay the taxes that are due coordinated with the amount of money that they have to pay. We're caught up in details on the constitutional amendment. I would suggest that perhaps...

SPEAKER BAACK: One minute.

SENATOR COORDSEN: ...the better course might be to offer a constitutional amendment that provides no exemptions but that in clear and concise language assures that the Legislature, whoever that body might be comprised of, is responsible for the tax policy of the State of Nebraska that they might make rational classifications and that the requirement for uniform and proportionate taxation be applied within those classes. I think we're tilting at windmills with all of our efforts so far, fuzzing up the issue. We either are responsible for the tax policy or we are not. The court is either responsible for interpretation of what the Legislature does or it is responsible for something else.

SPEAKER BAACK: Time.

SENATOR COORDSEN: Thank you.

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