

of the State of Nebraska. It doesn't have anything to do with urban or rural. It has to do with...

SENATOR WARNER PRESIDING

SENATOR WARNER: One minute.

SENATOR HALL: ...tax policy as it relates to the citizens of this state. I would argue that we would be wiping out any protection that those people have because Senator Landis is absolutely right when he says it means that it would be a free shot with regard to equal protection or a clear shot at the federal level. What the federal court would do is not accept it. They would not accept it. They have not traditionally accepted these kinds of arguments. They have given the states great latitude in terms of how they deal with tax policy. But when you have a court such as ours that has gone down the path that they have, we may not like the way they have gone. We don't know that they are done walking down that path, with or without any version of LR 1. We need to retain the ability...

SENATOR WARNER: Time.

SENATOR HALL: ...for the court to address this, the court being the Supreme Court. I would urge you to reject this amendment to the committee amendments.

SENATOR WARNER: Senator Kristensen.

SENATOR KRISTENSEN: Thank you, Mr. President and members of the body. Senator Landis, would you yield to questions, please?

SENATOR LANDIS: I would.

SENATOR KRISTENSEN: Senator Landis, as we go about this, and I have to beg the indulgence of the body because this is going to be a little esoteric, but it becomes real important because it is what the court is going to examine. If you take out the test of rational classification, and I am looking now on page 5, and it does it both places, if you take out the word "rational", the court is going to make some value judgment and some test, and they are going to look at that classification because you have...if we do this, it says, any classification. Well, the court is, obviously, not going to let us get away with taxing some outlandish thing, a playground differently, or something,