

September 27 which is the last possible date before the November 1st tax due date. It also ensures due process for direct appeal to the district court. And then it reinstates the exemptions upon the passage of the constitutional amendment, and adds the emergency clause. That's the way the bill was introduced to the committee. Once the Governor decided to expand the call, it was necessary for the clock to start ticking that a bill be introduced so that would take place. We put together a bill that was fashioned after the statutes as they existed prior to the 1972 exemptions, and as best we could fashioned that so it was a workable proposal under the time lines we had to deal with. We had a committee hearing on the issue. There was much discussion about the ability for the local county assessors to be able to implement MAPCO, in other words, be able to put this personal property that had been exempt back on the tax rolls and be able to get it done within the time lines that were spelled out in statute. Jack Mills testified in a neutral capacity, said that he had contacted a number of assessors, that, in their opinion, although it would be extremely difficult, they would be able to do it. I think his comments were that one assessor said it would be ugly, but we will get it done. He went on to say that there would be problems with regard to uniformity as it related to assessment, and that they would have to rely heavily on individuals, in other words, in some cases to a great extent there would be some self-assessment that would occur in the first year in order to implement the proposals in LB 6 for 1991 and meet the time lines necessary. We then met as a committee in Executive Session yesterday. It was the decision of the committee, prior to coming to the floor at two-thirty in the afternoon, to advance the bill out without having committee amendments ready, because, frankly, we did not have time to do that. So what we did do was after adjournment, upon adjournment yesterday, met as a committee and fashioned amendments that I will offer here shortly that, in essence, make up the committee amendments, but in order to report the bill out and have it on the agenda we did that and introduced it during yesterday afternoon's session. So the amendments, the explanation of amendment that you have in front of you is to what would have traditionally been the committee amendments. With that, Mr. Clerk, I'd like to go to the committee amendments, or the amendments that I have offered.

SENATOR WARNER PRESIDING

SENATOR WARNER: Okay, Senator Hall, you have an amendment.