

SENATOR ELMER: ...if the constitutional amendment fails, then we must go to the MAPCO decision, and LB 6 implements the MAPCO if the constitutional amendment fails to pass.

SENATOR HALL: That is correct.

SENATOR ELMER: Okay. Unless there is something further down the line here that changes the situation, I can support LB 6 under these circumstances, if the constitutional amendment is offered. Thank you.

PRESIDENT MOUL: Thank you, Senator Elmer. Senator Hall, followed by Senator Schmit, Senator Lynch, Senator Schimek, Senator Robak, and Senator Warner. Senator Hall.

SENATOR HALL: Thank you, Madam President and members. Senator Owen Elmer's Q and A with me probably, I think better than any more testimony on my part, spells out just exactly where we are at. It is not some diabolical scheme I guess on the part of the Revenue Committee through LB 6, or the Governor through his version, and the combination of the two, which makes up the amendment that is before us, that tax personal property. It is, basically, something that I think you can find arguments about whether or not 829 is unconstitutional or not, but one thing you can get all the attorneys to agree on is that for the issue of MAPCO in terms of our personal property tax exemption, they are declared unconstitutional by the Supreme Court. Now that is one thing they can all read that decision and agree on. Now the reason nobody is saying that for 1991 is because nobody has challenged 829 yet, in terms of the exemption portion of it. So it hasn't yet come to a head, and that's really all the issue is. It is not a question of, I guess, when or if, it is just a question of when, and what you do here is provide for the issue of MAPCO as it is before us, the decision that says they are unconstitutional exemptions, put them back on the tax rolls. The thing is that I can guarantee you that the County Officials Association is out there, they have already been talking to their assessors. The assessors are already meeting, talking to each other, looking at putting what they have to do to implement the MAPCO decision. They are not waiting for this Legislature to act. Pick up the phone, go out behind the glass, see if Jack Mills is there, and he will be there shortly if you call him, he will tell that to you. They are not sitting on their hands waiting to see what we do or don't do. They are