

SENATOR CHAMBERS: ...human being is considered art. And there...from that you get artificial, that which is not real, it's an imitation or a concoction. So anything that any human being does with any type of raw material, in a sense, in a technical sense, is art, but it may not have any financial value. In order to tax, you've got to get some kind of value on which to levy a tax. I don't know how that could be done. Senator Schmit doesn't know how it could be done. Senator Schmit doesn't care. Senator Schmit is making a point. And when he closes he's going to tell us what that point is. Senator Schmit, I will be listening from my office, not boycotting but doing productive work.

PRESIDENT MOUL: Thank you, Senator Chambers. Senator Nelson.

SENATOR NELSON: Madam President, I have another question. When Senator Schmit brings up the art what are you going to do about a houseful of ivory? I know of one in Grand Island that they could buy you and I out, the family, 10 times and never think of it. And that house is full of it. They take foreign trips from one place or the other. Are we going to...and I'm...I don't know if it was purchased by a business account. Frequently is. Is that going to be...that poses the problem when we talk about personal property, that same thing, sculptures, again is that going to be art or is that going to be household items? And, Senator Crosby, for your information, a few years ago I went to Sheldon Art Gallery. Some of you will know what I'm talking about. Some of the art that we found on the Spring Gala, I call it absolutely trash; someone else it was probably art and Arlene could not appreciate it. But Senator Hefner knows exactly what I'm talking about and Senator Elmer and some of us here. So I guess what is art, I don't know, but that just tells us exactly what the problem is in the personal property issue. Thank you.

PRESIDENT MOUL: Thank you, Senator Nelson. Senator Beutler.

SENATOR BEUTLER: Mr. Speaker, members of the Legislature, I'm not sure if this is worth extending the discussion on either because I also believe that Senator Schmit has a point to make and will make it and he's not really serious about getting into the intricacies of how you define household goods and how you define art. And I think following up on Senator Chambers' point, he really did make the critical point in that I don't think that there is any reasonable way for an assessor to determine whether a couch, for example, a designer couch, is