

July 17, 1991

LB 6

LR 1

unconstitutional until it's challenged and from that point forward, I guess, it's...it's at issue. It was not dealt with in the opinion. That is correct. And Senator Baack is very forthright when he says that. But for our purposes in terms of the committee there was no rational reason. I know we don't have to be rational any more in LR 1CA but there was no rational basis on which to grant an exemption, in this case leave earthmoving equipment and the 775 personal property tax exemptions in place and argue at the same time that we should remove the balance of the personal property tax exemptions of like property, that being business equipment, that being business inventory, agriculture equipment and agricultural inventory. So it is not an issue and it should not be painted as a pro or anti-775 position and I'm glad to see Senator Baack is the individual who has offered the amendment as an opponent of the original legislation because that, I think, is the basis on which this should be argued. But I also see at the same time that there is an amendment to LR 1CA that's handed out simultaneously that, in essence, corresponds in effect to the amendment to LB 6 and I guess, in that sense, it is consistent. But, again, I rise to oppose that. I...I believe that there cannot be a distinction made other than to say that the court did not address it and I guess if that's good enough for you, you don't have to deal with it, but it is clearly not good enough for me. There is a...not only a relationship, there is no difference between a business computer or an aircraft that are exempt under 775 and those that are not. There is no difference between earthmoving equipment that is exempted under the statute...or the statutes that is exempted and equipment that could be used for earthmoving purposes but which its primary function may be as agricultural machinery, you can't make that distinction, therefore if you're going to say that it goes on, it should all go on. And that was the rational and the reason behind the draft as it was advanced out of committee in the form of LB 6. That's why we did that. I don't think that there has been any change since then. I would urge you to respectfully reject this amendment.

PRESIDENT MOUL: Thank you, Senator Hall. Senator Moore.

SENATOR MOORE: Well, Madam President, and members, obviously, this amendment ties in with the whole concept that is at least being floated and pursued that basically sets up a scenario like this that to begin with it basically takes what the court has told us to its logical extension that the big four, Sections 6