

tax base is not truly in the best interest of taxpayers for the most part, with some exceptions, obviously. By making it equally difficult to adopt an exemption and to repeal an exemption, you send the message, and it is a clear one that I am receiving here, it is business as usual, again, in terms of tax policy, and I simply don't adhere to that. And here is kind of the kicker in here because you adopted the earlier amendment, which retains the LB 775 and the earthmoving equipment exemptions. What you have done is, basically, locked those in. If this passes in its current form, it will now take 30 votes in January or any time in the future to ever get rid of the LB 775 personal property tax exemption or that earthmoving equipment. I am sorry, but that doesn't make sense. It is not equitable. It is not fair. And if we want to talk about a level playing field, we should have included 775 and earthmoving equipment with the other exemptions that go back on the tax rolls, and then redetermine whether those needed to be adopted with 30 votes, and then we should have put in the Constitution not a 30 vote barrier, but a 25 vote barrier to determine at a later date to repeal those. Now Senator Horgan talked about stability of the tax system, and if we don't want people on incentives, boy, we don't want to scare them the incentives will go away. Well, there is a lot of talk about tax incentives, particularly LB 775, since 1987, now four years have passed, and we have talked about doing some changes in it. I don't know if anybody has actually come out and said let's repeal it. There has been some talk but has anything happened? No. For the exemptions that were adopted in the early seventies for the very basis of this debate on ag...different ag exemptions and business exemptions that we have been debating over the last few days, has anybody offered, at least in the 13 years I have been here, has anybody offered a repeal of those exemptions? No. No, not even a proposal that I am aware of at any point since they were adopted. So once we move into the exemption area, once we move into the tax incentive, tax break area, it is pretty darn tough to change directions and come back. That is why I, again, emphasized the unique position this body and this state is in. The court, whether you like it or not, has said we are wiping the slate clean. We are back to ground zero, let's start over again. We'd never do that. This Legislature would never take the step of reversing those exemptions and starting over again. And that is why the 25 vote question is important, and, again, emphasizes to me that we will really be locking ourselves in with the 30 votes in the Constitution. So I don't like it. I think with the combination of the 775-earthmoving equipment