

July 17, 1991

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LR 1 as before us now.

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

SENATOR HALL: Thank you, Madam President and members. With all due respect, Senator Landis, I beg to differ. Could you answer a question, please?

SENATOR LANDIS: Yes.

SENATOR HALL: David, the MAPCO decision,...

SENATOR LANDIS: Hmm-hmm.

SENATOR HALL: ...does it deal with tax year 1990 or tax year 1991?

SENATOR LANDIS: 1990.

SENATOR HALL: Thank you.

SENATOR LANDIS: That is off the top of my head.

SENATOR HALL: Thank you. Ladies and gentleman, that answer refutes the total argument that Senator Landis just made because the fact of the matter is that the tax system in the State of Nebraska, the exemptions that we put in place in 829 are the law. They are the law right now. That decision affected 1990 tax year. It didn't have anything to do with 1991. Now it may very well set a precedence and it may, as some have argued, just be a point in time when the right question gets asked about 1991. But if you believe the fact that you can't ever address this issue, do, as someone said earlier, resign your position and go home. Resign your position and go home because I guess we can never again deal with the revenue issues of the state. We can never again offer to the voters a constitutional amendment. We can't deal with it in a regular session that comes up in six months at a general election that we elect a President of the United States, and we have the highest number of people in this state vote at next November, November, '92, excuse me. That's the time when we ought to deal with this, and we ought to give it some thought. It has been...it is almost deja vu in terms of...there has been about not even ten days this time since the court gave us that decision, and we are back at this same spot nearly by the clock as well, three hours, less