

July 19, 1991

LB 6

LR 1

tax. I support the motion. I would hope that we would vote positively. I think it is imperative that we do so. To do otherwise is to confirm what some people have always thought and that is that the rich and the powerful can achieve that on this floor which the average taxpayer cannot. That may be true but we need not be so blatant about it as to do it in this manner. Thank you very much.

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

SENATOR HALL: Thank you, Madam President, and members, I rise in support of the motion...the amendment as offered by Senator Chambers. The proposal was offered the other day and, if you remember, it came out of committee as an exemption that was stricken even though the court and MAPCO did not directly deal with it. The committee made the conscious decision to treat all personal property tax exemptions alike when implementing that MAPCO decision, whether or not the court specifically addressed it or not. I did not support the amendment that put the 775 provision back into the bill but I would support LB 6 whether the Chambers amendment was successful or not. I'm going to support this amendment because it really is, I believe, just kind of a small version, if you will, this amendment just kind of sums up what the LR 1 is all about. Do you use what I believe to be good tax policy when you make these kinds of decisions or do you go about dealing with individual provisions, individual exemptions on a piecemeal basis, rather than looking at the entire impact that has not only on the tax base that you're affecting but on the tax system as a whole and those individuals who are paying it? This is not an attack on 775. It is not even an attack on those individuals who are currently under contract. I know that there are those that believe that a contract made on what eventually is declared an unconstitutional tax may very well have an argument. I think there is a stronger argument on the side of the contract law that would argue at that time it was not unconstitutional. And they...they have nothing to fear. All we're doing is saying that on a prospective basis, going forward we are going to treat all personal property alike when we implement basically what the Constitution allows us to implement and that's uniformity. It isn't the court telling us what our tax policy should or should not be. It's the court interpreting the Constitution that the people of this state voted on. That's all it is. Senator Chambers, in his amendment, does nothing more than, I guess, bring us face to face with the issue of uniformity and do we