

July 19, 1991

LB 6
LR 1

viewpoint in not liking tax incentives to start with. Those who recognize and most people in here have, not all, but you have to have some different...or at least I believe equity and fairness can only be achieved with some change in the Constitution. If you believe that, then the only route you've got to go is something comparable to what LB 1 (sic) has which has that broad, that broader enabling authority for the Legislature to make some kind of a decision on an itemized basis. Equity will never be accomplished, not equity, on personal property taxation if you insist that the only way you're going to tax it is on ad valorem basis. It simply didn't happen for 125 years, it will not happen for the next 125 years. There is no way to do it the way the Constitution is written. And if you accept that, then you have to be able to support LR 1. You have no other choice. The other option is you're going to try to write specifics and the more specifics you write that Constitution as to what is going to exempt, yes, yes, the voters will know more precisely, but not really because the more specific you become, five years from now will make it impossible to respond to change that obviously needs to be responded to, put on another constitutional amendment. I'm in support of taking this out because I found the quote, I wrote it down and I wish I remembered the speaker but I do not. But it's what people believe that is said in the coffee shops in Nebraska is as important as the truth. I do not question for a moment that those who provided the amendment to reinstate this language did it for any other reason than what was stated. There is no question in my mind but what that's a fact. But also there is no question in my mind that it is a reality, that if this stays on...

PRESIDENT MOUL: One minute.

SENATOR WARNER: ...the perception is one that we absolutely can't have. And, secondly, I've heard reference from time to time on the 3-R Committee and I will tell you that the 3-R Committee will not come up with anything that anyone can call equity and fairness if you do not have the ability provided for taxing personal property as it is spelled out in the resolution. It probably is going down to defeat but you will never accomplish it in any fashion that you would like to see happen without it. The 3-R Committee will do little because that is the one obstacle that you only can address fair and equitably if you have a Constitution that permits it to be done. And, finally, one quick thing, the concern about coalitions.