

July 19, 1991

LB 6  
LR 1

the comments that Senator Warner made and respectfully, Senator Warner, I have to disagree, especially as it relates to the comments that you made about the 3-R Committee because I do not believe that with the passage or the nonpassage, I guess, of LR 1CA that the 3-R Committee's hands are tied. If I remember correctly, 3-R was created prior to the introduction of LR 186CA, that it was the thought on the part of the Governor at that time and members of the Legislature and myself, in particular, that we did need to examine our entire code and we were not limited in our job description to only statutory changes but that, very likely, constitutional suggestion, changes for constitutional changes would be offered and at least be addressed by that group. But what happened subsequent to that was that 186 came in and was offered with 10 days left in the regular session to solve the problem, to prop the sky up. I would argue that we are back here at the same place again and we are in a much better situation because of the MAPCO decision. We are in a much better situation. The sky is not falling on the tax system in Nebraska. The sun has set on some exemptions but the sky has not fallen. What we have here before us is an opportunity, very much of an opportunity for that group that was put together, I thought, to do work, to make recommendations about constitutional changes, statutory changes, then looked at issues with regard to whether or not you could use only ad valorem based taxing with regard to personal property. I would agree that inventory doesn't belong being taxed. Personal property tax on inventories is asinine but that doesn't equate to a vote...

PRESIDENT MOUL: One minute.

SENATOR HALL: ...for LR 1CA. By no means does it equate to that. And we have plenty of time and plenty of opportunity to deal with this and that's what a regular session is for and that's why we should vote LR 1CA. Whether this amendment gets adopted or not, I'm ready to vote on 1CA today. I don't think we need to go home this summer milling around and suggesting. We should vote it up or down. I'm willing to give the Governor exactly what he wants, an opportunity to vote on that today. That's what we ought to do. I facilitated that all along the way, although I've been kicked a couple of times as being a terrorist. I guess today I'm a Farm Bureau terrorist, aren't I? It's a new wrinkle to the equation, I guess. But, at this point in time, we ought to adopt the Chambers amendment. We ought to let the 3-R Committee do its work. We are in no way