

July 19, 1991

LB 6  
LR 1

back...you know, tell me in your opinion what the laws in the State of Nebraska will read January 1, '91...'92, I keep forgetting that.

SENATOR LAMB: Well, at this point 829 is still in effect.

SENATOR MOORE: Not on January 1, it's not, Senator Lamb. Tell me what the laws are going to be January 1, '92, if we do nothing.

SENATOR LAMB: Then everything goes back on.

SENATOR MOORE: No, not everything...no, if we don't do anything, we don't pass LR 1 and LB 6, what happens January 1, '92? Am I correct that we revert back to the 1990 laws, correct? Because Senator Warner's amendment returned us to the status quo, the status quo being 1990, which the MAPCO decision addressed. I mean am I incorrect when I say that, Senator Lamb?

SENATOR LAMB: I think you're correct.

SENATOR MOORE: And so since the MAPCO decision threw out Sections 6 through 9, what will the laws be on the books...what will the laws be...I want to see if Senator Lamb will...I mean will admit that by doing nothing he does the very thing he's trying to prevent. I mean are you...do you concur, Senator Lamb, that with the Supreme Court case, by doing nothing, 829, reverting back to the status quo, the status quo being what the MAPCO case addressed, that when we do nothing as of January 1, Sections 6 through 9, the big four, 75 percent of which is agriculture, is on the tax rolls. Is that correct, Senator Lamb?

SENATOR LAMB: Well, as I understood the Department of Revenue to say, they had no authority to put it back on. And the...

SENATOR MOORE: Well, I...the question...

SENATOR LAMB: ...county assessors did not have that authority either.

SENATOR MOORE: But the question is, what would the law read?

SENATOR LAMB: What we can do...well, that's what the Constitu...that's what the court has ruled, but that is not what