

to essentially ignore constitutional amendments that have been passed that are intended to circumvent the uniformity clause. We have had some very clear exceptions to the uniformity clause, especially in the area of ag land, and the court has come back and simply said that you may have made an exception to the uniformity clause, but the uniformity clause is overriding. And even though the amendment that Senator Hall proposes says notwithstanding this section of the Constitution, I think there may be reason to believe that the court would follow its line of reasoning in those previous cases and simply say, just because you say that this is an exception to the uniformity clause, you didn't repeal the uniformity clause. Therefore, the uniformity clause still holds and we are right back where we are now. The second downside that I see to this was touched on by the exchange between Senator Hall and Senator Hillman, and that is, what happens in tax year 1992. In tax year 1992, under this amendment, we have a Constitution that says personal property is exempted, can be exempted. For '91 we have LB 829 in effect, which may or may not be constitutional, we don't know at this point, has an alternate funding source. If in tax year 1992, 829 is not there for whatever reason, for the reason it is struck down by the court, or the Legislature does not reenact it with respect to the funding side, we have a situation where business property, business equipment is not taxed, and there is a shift that occurs. And the shift that occurs is from taxes on business property to taxes on real property, and the real property that we are talking about is not just homeowners, it is commercial property, it is agricultural property. That is what will occur, ladies and gentlemen, under this amendment if there is no funding source enacted for 1992. That is my concern at this point, and for that reason, I think that probably to use Senator Moore's terms, it is probably better to do nothing at this point than to adopt the Hall amendment and pass LR 1 in that fashion. Thank you.

PRESIDENT MOUL: Thank you, Senator Will. I will recognize for...

SENATOR HALL: A point of order, please. Madam President, I would ask that the amendment be withdrawn.

PRESIDENT MOUL: Thank you, Senator Hall. Are there further amendments on the desk, Mr. Clerk?

ASSISTANT CLERK: Madam President, the next motion that I have