

SENATOR WILL: Thank you, Mr. Speaker, and members of the body, I voted not to adjourn and the reason I did was because I knew that the Chairman of the Revenue Committee had one more proposal he wanted to run by us. That doesn't change my position on this proposal. I still am opposed and I will reiterate the reasons that I used before it was withdrawn earlier and that is that, first of all, what this proposal would say is notwithstanding uniformity clause we would be allowed to exempt personal property for tax years 1991 and 1992. And the way that our court has been interpreting the uniformity clause, it has gone back and said that, Legislature, you passed language amending the Constitution that's been approved by the people that was intended to be an exception to the uniformity clause and that simply isn't good enough because unless you repeal the uniformity clause it takes precedence. It is what is controlling and the uniformity clause is supreme to any...any other changes you make to the constitution. Simply because we come in with an amendment of this type that says personal property is exempt for two years, I have reason to believe that a decision like that puts us at risk because the court is likely to come in and say the same thing that it has in previous decisions, particularly regarding ag land where we have made exceptions to the uniformity clause. This one says notwithstanding the uniformity clause. Before we said except. We have made exceptions to the uniformity clause and I see no difference. I see no reason why the court wouldn't come in and make that same ruling again. If that does happen, if for some reason LB 829 is struck down or not continued by the Legislature in 1992, what happens, in effect, under this constitutional amendment is that we have exempted business property. If we exempt business property for tax year 1992, we don't have a funding mechanism to replace those funds, what happens is a tax shift. You shift property taxes from personal property to real property, to homes, to commercial real property, to agricultural real property. That's \$97 million that has to be picked up by other property taxpayers unless the Legislature comes up with some funding for it. I'm not comfortable with that. I think that we do not have to make a decision right away. We have the MAPCO decision which says we don't equalize real property to zero. We have some time. We have some time to consider what we want to do, to consider what type of constitutional amendments we want to make. We can do that in the next regular session. I think that to adopt this amendment is not the right thing for the Legislature to do at this time. I would urge your