

the fact remains they are, until we change the system, the final arbiters in the case of tax policy. Once again they sent the message to the Legislature that exemptions are improper and, once again, we, as a Legislature are starting down this road of continued exemptions. One other thing I would like to remind the body, a portion of the debate on LR 219CA, I just had an opportunity to reread it, an amendment that had been offered by Senator Kristensen and Senator Lindsay, one thing I would comment, Senator Kristensen, your words in written form are not much more intelligible than your words in spoken form, as I read the transcript here. But...what little I can read, thank you, I'll add that to the record here so you don't have to. Thank you. But we did offer, because at the time LR 219CA was going through, we had a debate going on, does this, in fact, open up for the Legislature the opportunity to willy-nilly, I think that was the term that Senator Kristensen used, exempt property with no standards whatsoever. Senator Lindsay had proposed an amendment to say the Legislature could not offer any further exemptions. A compromise was arrived at where the word "reasonable" was added to the Constitution. As I read the transcript, there is no clear definition of what we meant by reasonable but it was meant to be a standard higher than the Legislature previously thought that it had. There has to be some broader groups of property. There has to be some objective standard and not just willy-nilly whatever 25 senators think needs to be exempted. True, we have a constitutional amendment passed now but it does have a reasonable standard in it. I don't think exemption of livestock, which is income producing property, is a reasonable standard if you're not going to exempt other types of income producing property. I think the amendment is improper and is not good. I appreciate Senator Lamb doing one thing. I noticed he has passed out a letter from Scott Harrison from the Revisor of Statutes Office, talking about the effective date of the bill, because when you read LB 3, this section on livestock exemption, according to the bill, if you pass it in its current form, is effective for this calendar year. It is effective January 1 of 1992. Now there's some explanation here about even though we say in a bill we want it effective January 1, 1992, we can't really do that and that's what the Scott Harrison letter says. It still says to the people of the state that they are entitled, if they own livestock, they're entitled to not pay taxes in 1992. Now I don't know how you can pass legislation that says it's effective in 1992 and not mean it. I think that's improper and it's...at the very least it's sloppy drafting of legislation. And then,