

you're next.

SENATOR WARNER: Mr. President and members of the Legislature, I would rise to speak on LB 3. I will support Senator Withem's amendment although my remarks will go to the bill as a whole more than just the amendment specifically addressed by Senator Withem's motion. Starting in the regular session in '91, certainly the perception that was given to the citizens of the state from the body collectively was that we were going to have a bill enacted that would suggest to the voters fairly specifically how the constitutional amendment was to be implemented. I had a lot of reluctance for that process initially but that was the concept that we were dealing with. I now feel personally, at least, an obligation to maintain that, in effect, that promise that was at least a perceived promise that was made. It doesn't preclude obviously some changes at some point in the future but I certainly feel I would be violating that concept if I was to make substantive changes or support substantive changes a few months, a few weeks, actually, since that constitutional amendment was adopted. There are some things, I think, ought to be done. One of the arguments that was used for CA1, both in the election and as well as many times in other places, including here, was the need for stability to our property tax structure, particularly personal property. And certainly before the constitutional amendment...or the Supreme Court decision this last July on 829 I thought there was a great deal of stability that could be accomplished. I am uncomfortable with changing the concept of depreciable and nondepreciable as a class, as the Lamb amendment does. At this point, I would hope that LB 1, together with the implementation of that whole concept, would have a court case and be substantiated or sustained by the courts, held constitutional by the courts before we start making other changes, because I think we need that stability of a court approval, as was done in 1974. Now, unfortunately, that was changed sometime 20 years later, 18 years later, but, in any event, I think that concept of having LB 1 sustained by the courts, held to be constitutional and I think it's a greater probability if we do not change. The other aspects of LB 3 also I have a concern from a constitutional basis, one of which is a part that I initially thought was proper, Coordsen's amendment that removes the sales tax from the base for the valuing of personal property. It seemed very logical to me and it applies, of course, to agricultural and business equipment in a like fashion. But it's restricted to Nebraska sales tax. I know I asked the question