

at the hearing if that would not be logical without giving a thought that, in all probability, that is in violation of the...of the commerce clause of the U.S. Federal Constitution where we give a preference to a Nebraska sales tax that is not given to a sales tax that's collected in another state. I don't if anybody pays sales tax on items that they have bought in another state, paid to that state, but the provisions...

SPEAKER BAACK: One minute.

SENATOR WARNER: ...are in the statute and I assume somebody has, and that raises a constitutional question which I had not thought of previously because it seemed logical to me that it ought to only have been a Nebraska sales tax but now I am having second thoughts. And I want to raise the issue because again we're dealing with something in a special session, a fairly short period of time, which we really haven't had the opportunity to explore as thoroughly as I would like those concepts on whether or not they've raised some type of an issue. I recall the discussion, as it was pointed out earlier, as to the definition of the reasonable clause that was added to the constitutional amendment on the floor. And my recollection of those discussions was that the word "reasonable" was to lie somewhere between special legislation, less restrictive than the cause of our previous Constitution on special legislation...

PRESIDENT MOUL PRESIDING

PRESIDENT MOUL: Time.

SENATOR WARNER: ...and not as re...and more restrictive though than the 14th Amendment to ensure a more adequate protection. In my opinion, it would be wise not to pass LB 3 during the course of this session because there are simply too many unanswered issues that lie there that could create and continue the inequity...or the lack of stability to our personal property tax system.

PRESIDENT MOUL: Thank you, Senator Warner. Senator Morrissey.

SENATOR MORRISSEY: Thank you, Madam President, and members, I rise on LB 3 just to issue a word of caution. I opposed 1063 for many good reasons, the least...or one of which is my concern of who will be farming in the future. It's really tough for young farmers to start out anymore. In LB 1063, the provisions