

that responsibility to the Supreme Court and will not resist efforts of the Supreme Court to take that away from this body. I also disagreed a little bit with what Senator Withem was suggesting or at least I thought he was suggesting that by Amendment 1 we somehow froze the personal property tax structure in the State of Nebraska, because, in my view, we did not. And, in fact, as Senator Withem went on to discuss what he thought was in Amendment 1 and the word "reasonable" was applied to future exemptions from taxation of personal property, it was clear that I don't...that Senator Withem did not even think that we had frozen tax...personal property tax policy in the State of Nebraska forever. Clearly, we contemplated future modifications of the system, whether it's the modification that we have been discussing now or some other modification in the future, clearly it is not frozen. I thought one of the important aspects of Amendment 1 was that it was an attempt to tell the Supreme Court that the discretion to make tax policy should remain in the Legislature and I think, quite frankly, that we should...we were successful in doing that. I do share Senator Withem's concern that the court promulgated some sort of a new test for determining whether or not tax policy, as made by this body, is constitutional or not in the fully funded test. But I would remind the body that that test was only being applied to legislation adopted prior to Amendment 1 and does not have any application, in my view, to LB 1 which we have just passed, or LB 3 which we are now discussing. Again, it is my fervent belief that Amendment 1 returned to this body the discretion to make tax policy, hence the reason for the discussion that we're having today. Finally, under the context of Amendment 1, is the livestock exemption "reasonable"? I believe it is for reasons that I stated yesterday in that it is not an exemption of all livestock, as Senator Withem may have given you the impression, some livestock are now exempt. Livestock that are raised are currently exempt. They have no basis under our current structure. We are only talking about exempting livestock that are purchased and used...

PRESIDENT MOUL: One minute.

SENATOR WICKERSHAM: ...for breeding purposes. The basic reasonableness, rationality, however you want to describe it, for this amendment is that you can have literally two cows or two bulls standing side by side in a pasture, one of them taxed, one of them not, the only difference being that one is purchased and one was not. I submit to you that it is entirely reasonable