

rural areas. Here is a small, little thing we can do for rural areas, does not affect the urban areas, and what does it do, it shifts it from my neighbor who raises...who buys his replacement cows primarily to me because I raise them. This is not a rural-urban issue, not at all, it's a fairness issue. It's a fairness issue. And I appeal to you to vote for the bill. Thank you, Madam Chair. I would withdraw the motion.

PRESIDENT MOUL: The motion is withdrawn. Anything further, Mr. Clerk?

CLERK: Madam President, Senator Withem would move to return the bill. (FA5S2 appears on page 143-44 of the Legislative Journal.)

PRESIDENT MOUL: Senator Withem.

SENATOR WITHEM: Yes, Madam Chair, members of the body, I believe I...there seemed to be people who wanted to debate further when we called the question last time so I will leave this motion up here for a while for that purpose. What this amendment does is it strikes the Coordsen amendment that was placed on the bill in committee. I would not debate strenuously Senator Lamb's assertion about the breeder livestock issue because I don't know how many breeder livestock there are in Lancaster and Douglas and Sarpy County that would shift the burden around within those counties. I do know that a number of people that are in small communities in rural Nebraska or even some larger communities in rural Nebraska that don't own breeder livestock are getting pretty tired of seeing the tax burden continue to be shifted to those people that live in the communities. But I don't know what kind of impact that amendment, the Lamb amendment, has on Douglas and Sarpy County. I do know that LB 3 which takes away the \$4.6 million of the base on depreciated...or on equipment does impact Lancaster County. It does impact Sarpy County, does impact Douglas County. It impacts every county in the state, because, Senator Lamb, that is not an agriculture exemption, that is an exemption for everybody that has depreciable personal property. Every business that's bought an adding machine, every business that's bought a cash register will see the valuation of their property further depreciated. If you remember, we've already, LB 1063 already was a big compromise in how we treated personal property because we don't tax it on actual value anymore, we tax it on depreciated value. Someone, and I believe that was Senator