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surtax on income producing real property. We single out that one part of our people that are paying real property to pay an additional tax. In some cases the costs can be passed on, other cases it can't. And so I think it's simply very, very unfair. Also, I think there is the question of being unconstitutional, dealing with the problem of a tax on a tax. And so for this reason I think it's not as...it's not the \$50 million like yesterday, I think it's about \$20 million. But I think it's vastly unfair, so I simply offer this as a part of the solution to our problem of dealing with one segment, people that own income producing property.

PRESIDENT MOUL: Thank you, Senator Hartnett. Senator Horgan, followed by Senator Hall.

SENATOR HORGAN: Thank you, Madam President, members. I would rise in support of Senator Hartnett's amendment. I think it's important that this body recognize that indeed there will be a challenge to this, as there was a challenge before by over 1,400 people who challenged the constitutionality of this surcharge on real property. And I think it's...takes a big chunk of money out of what we're trying to put back into the budget. But I think we have to seriously look at what is the realistic resolution of this action. And what's likely to happen is we will be back in court, and because the court did not decide on this issue does not mean that the court is not going to decide that you cannot implement a property tax, which you can call it an excise tax, you can call it whatever you want. But the end result is it's property taxpayers paying a tax to the State of Nebraska for their property. And so I think it's a bad move to try and implement this type of a tax. I think it has real constitutional problems, and I think it, you know, puts an undue burden on a class of people who did not benefit from the exemptions originally and who are being asked to make up a disproportionate part of this revenue shortfall. And I, therefore, would recommend that you carefully consider and adopt Senator Hartnett's amendment. Thank you.

PRESIDENT MOUL: Thank you, Senator Horgan. Senator Hall.

SENATOR HALL: Thank you, Madam President, members. I rise in opposition to Senator Hartnett's amendment. The amendment itself is a \$22 million hit. The real estate portion of the surcharge is just about half, although not quite, of all the surcharge that is raised. It is a big ticket item. It...the