

November 11, 1992 LB 1

it's on the books, but I don't know what the policy is.

SENATOR WARNER: For...

SENATOR MOORE: For '91.

SENATOR WARNER: Well, I mean right now based on the court decision which was the, the word is not coming to me right quickly, because there is one more step to force it to be done. But the policy, as I understand, established by the court is that '90 and '91 personal property taxes are to be assessed by county ass...local county assessors at the same tax rate that was set at the time that that property was not taxed and was not part of the base, I should say, would be applied, which would raise more money than obviously was needed. Local government would not have authorization to spend it, because the budget...it could not be part of their budgets. The simple explanation is it's a mess, that was a shorter answer because I'm having difficulty for sure to understand what you're asking. But in my viewpoint the final thing is this, I think it's...I know of no way to resolve that issue except through litigation. And hopefully we will find an appropriate case that can be sent eventually to the Supreme Court with the necessary documentation, which has not gotten there yet, in order to, in effect, have that a prospective rather than a retroactive decision. That's an oversimplification from a nonlawyer, but...

SENATOR MOORE: Isn't there a possibility, if you get such a prospective ruling, why couldn't the refunds be prospective as well?

SENATOR WARNER: Senator, okay you're asking me, now I think I know what you're asking me.

PRESIDENT MOUL: One minute.

SENATOR WARNER: ...whether or not we should not had this session and proceeded with litigation. And if you're asking my personal opinion, based on litigation alone I would come down on the side that the state would probably been in a stronger position not to have the special session on that issue alone. Now, having said that, I'd be quick to add that I do not believe that the passage of LB 1 has jeopardized that litigation as it is now framed. It could have with some of the things we have talked about, but I don't believe it has. The problem, I think