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happen, just as we placed a tax on fertilizer. We may do a little chicanery, I don't know if you can put an excise tax on land or not. If you can put it on fertilizer, I suppose you can put it on land. If so,...

SPEAKER BAACK: One minute.

SENATOR SCHMIT: ...it's one more idea for getting revenue out of rural Nebraska. But the day will come, ladies and gentlemen, when on this body, and it will make sense to the majority of this body that they tax farmland at 101 or 200 percent of market value for all the various reasons that you can give or I can give. And when that day comes, ladies and gentlemen, you will tax agriculture out of existence insofar as the ordinary family farmer is concerned. And then, of course, those entities who have been able to craft for themselves particular exemptions will be in a position to own the land. No one would want to have put personal property back on the tax rolls to the extent we did had we not given the major corporations the 775 exemptions, the multimillion dollar exemptions which they now have. They can sit back and smile, laugh all the way to the bank while the rest of the business community and the agriculture sector picks up the difference. I hope that I'm not going to be proven right in the immediate future, but I can tell you that I will be proven right eventually. Thank you.

SPEAKER BAACK: Thank you, Senator Schmit. Senator Warner.

SENATOR WARNER: Mr. President, members of the Legislature, a couple other comments. The thought occurred to me as I was sitting here I used a word earlier, in visiting with Senator Moore, that may, I thought, been used in a different context than what I was intending to use it, because I said something about we had a mess right now. And the mess I'm talking about is the situation that will always exist while you have pending litigation, and it's a mess because you don't know where it's going to end up. I was not defining the tax system as a mess. We're in that stage where you do not know a result, and that's all I was talking about. And having said that, I also want to say that I am not particularly critical of what the court has done, and the reason I'm not particularly critical is this, I cannot think of anything that would be more harmful than if the judicial branch of government began to lay out what Legislature's and executive branch of government can do. Their role is to interpret the Constitution and say if certain action