

called in to pay an additional tax on property that they'd already paid property taxes on. They have to pay a depreciation tax on property they've already paid property taxes on. LB 829 was a replacement tax for those individuals not paying personal property tax. And they have a very legitimate complaint. And I feel awful. I think it's one that I would like to have seen us be able to address, but we're not going to be able to. A lot of us, because of the larger issue of what you do if we leave this special session with a \$90 million additional gap in the budget from what the normal spending patterns have caused us, what that will do to our next session, so we're going to be supporting it. I think it's interesting though that we haven't seen the same type of activity on the side of either the people in the lobby representing those interests, or those senators on the inside who have had that concern also. The other point I'd like to make, Senator Chambers has done an effective job, I think, of raising the ire of the body, and that is one of his very grand skills that he has of which we all are very appreciative from time to time, by talking about the one dollar tax as if that is the totality of what has been done on this issue. I'd like to remind the body of where we started on the issue of personal property taxation, not through any activities by anybody in this body, but by the activities of seven gentlemen down the hallway from us. A couple of years, when the MAPCO decision came down, a lot of us who read that decision said that means everything is back on. There was disagreement at that time, but in the Bahensky, Jaksha decisions the court has clarified that is what they meant. We started with the situation everything on at full market value--grain and corn cribs, cattle in feedlots, clothes in department stores, automobiles on automobile parking lots. It was all on. We have moved from that position, which, frankly, Senator Moore talked about the homeowners, would have been the best possible scenario for the homeowners. We moved away from that to a position of only depreciated property. And people forget what a grand comp...and I started to say grand compromise. I'm beginning to think it wasn't such a good idea. But what a significant compromise that was, away from taxing all personal property on full market value to only taxing property based on its depreciation. And that, Senator Moore, was what caused the problems in Sarpy County, Douglas County, and Lancaster County. It wasn't not going along with your proposal. Had we gone along with your proposal of raising sales and income tax, or combinations of those, that would have really socked it to the homeowners. And that was what we were objecting to, and that's why we bought onto an early compromise suggested by