

PRESIDENT MOUL: Thank you, Senator Robak. Senator Will.

SENATOR WILL: Thank you, Madam President, members of the body. I will be brief. I think that Senator Withem and Senator Hall covered much of what I was intending to speak to. I think many people stood up today and said that they don't like this bill. I share some of the concerns that Senator Withem discussed with respect to the depreciation surcharge on real estate. I think that's blatantly unfair. There were several attempts to take that out of the bill, obviously those failed. That remains in the bill. I intend to reluctantly support the legislation nonetheless. I think that if we have a piece of legislation in front of us that virtually everyone has some problems with, we probably have reached what I would think is a, probably the best compromise that we can reach. I think the one point that I would like to make, with respect to the history of this issue, is to go back and remind the body of the original LB 829. It seems like eons ago, even though it was less than two years ago, when this bill was introduced. And I'm not talking about 829 as it passed, I'm talking about 829 as it was introduced. I introduced that bill. And as introduced LB 829 would have put all personal property back on the tax rolls, including inventory. And my argument at that time was that that was the one approach that we knew was constitutional given our Supreme Court's reading of our Constitution and the uniformity clause. There was some dispute, at that time, over whether we could indeed go the other way and exempt all personal property. We know now, with the MAPCO decision, that was not an option, that in fact at that point the original LB 829 was the only way that we could have gone. The reason that I bring this up is to emphasize the point that by amending the Constitution, by adopting LB 1063, by adopting the depreciation methodology for taxing personal property, we have gone a long ways towards compromising from what the original LB 829 would have done. And I think that's a key point to bear in mind as we vote on LB 1, as we continue to work through the personal property tax problem, that at least we've come to a point where we have a Constitution that perhaps we can work with, where we have a method for valuing personal property, that, yes, as Senator Moore pointed out, he's absolutely right, it doesn't help my homeowners in Douglas County. I was reluctant to support Amendment 1. I was reluctant to support LB 1063. But that was the spirit of compromise that we were showing at that point, and hopefully it's the spirit of compromise that we can carry