

attention to the fact that in this nine-state region, we are the highest property tax state as it affects agriculture of the nine states by at least 40 percent. We're one of only three tax states that tax personal property, and that is causing a problem because custom combine crews or harvesters no longer will locate their combines in Nebraska because they don't want them taxed in Nebraska. We pay the highest motor vehicle fuels tax of any of those nine states. We pay the highest checkoff on grain of any of those nine states. And we also pay the highest fertilizer tax of those nine states. It is affecting how farmers invest in agriculture. It is causing problems out there. Any consideration you can have towards resolving some of these problems would be greatly appreciated by the rural community.

PRESIDENT ROBAK: Thank you, Senator Schrock. Senator Warner.

SENATOR WARNER: Madam President, members of the Legislature, briefly. I certainly am in support of the concept that is contained in the resolution. I would have some reservations in its form. I do believe that if we begin to, to act, that there obviously needs to be a process where, where the Legislature is, through oversight, reviewing what the impact are, particularly the unintended consequences of any legislation that, that it is, is enacted. I'm a little concerned that the emphasis is on cutting budgets or increasing taxes. I think our first goal, and otherwise it says this in the resolution, is looking for ways to be more cost effective, restructuring a number of things that have, have been, have been indicated. I also think that if there is some progress made during the course of this session, that certainly a resolution at the end of the session spelling this out in specifics would be both desirable and necessary. Conceptually it's a good idea now. But finally I would say that if any proposal is going to work over a period of time, it will only succeed if all the committees of the Legislature who have a direct jurisdictional responsibility in the area that, that would be under discussion, are involved and I would be, I know the resolution indicates in close consultation with the other committees, but I would think that a process that would be established for the end of this session, which very specifically included the, all of the committees that had an oversight responsibility by subject matter, would be included, and we didn't designate just a couple of committees because then, I think, success is not likely to occur. We need all of us to be participants in this discussion as it goes along.