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SENATOR SMITH: Not every subdivision has the ability to tax.

SENATOR SCHIMEK: The Board of Regents does not have the power to tax. It is under the umbrella of state government. In addition to that, the Conway decision said, the Board of Regents of the University of Nebraska performs a function for the university which is identical to that of the board of trustees of the Nebraska State Colleges. While the Board of Regents is an independent body charged with power and responsibility to manage and operate the university, i.e., Board of Regents v. Exon, it is nevertheless an administrative or executive agency of the state. And as the regents are part of the executive branch, so too are the trustees. That was part of the Conway decision.

SENATOR SMITH: I understand that, Senator Schimek. But this...it's my understanding that this would drastically change, or at least potentially change.

SENATOR SCHIMEK: No.

SENATOR SMITH: ...the Conway decision.

SENATOR SCHIMEK: No. What this does is answer all the other questions that were raised by the Conway decision. I mean, the other questions were, how broad is this, and who are members of the executive branch?

SENATOR SMITH: So you don't see this as modifying the Conway decision at all?

SENATOR SCHIMEK: No. In that sense that it doesn't modify that original decision.

SENATOR SMITH: Okay. Because, I mean, committee testimony and a lot of the discussion surrounding all of this had to do with the Conway decision, and...

SENATOR SCHIMEK: That is correct.