

opinioned. It really didn't make much difference one way or the other. He thought that what we were going to do if we did it would be acceptable to the courts if it got that far. Now, I can't imagine anybody who is going to appeal to the courts in order to attempt to by legal methods of court approach to declare this unconstitutional. It may be a remote possibility and I don't think that Senator Burbach's objection is valid only and he's trying to be helpful, but he's not trying to hurt the bill or my approach or anybody else's approach. And I don't think that it will make any difference. Now, the opinion is unofficial. Maybe I shouldn't even said what I did, but because of my interest in this bill I have. Unofficially, he indicated whether it's 99 or 100% didn't make any difference. He was also in the opinion that the bill at 100% probably,,probably would stand the court of a legal action up to the Supreme Court of the State of Nebraska.

SENATOR PROUD: Any further discussion? Senator Burbach.

SENATOR BURBACH: Senator Carpenter, I was busy here visiting with someone who pointed out this section and I didn't hear what you said. If you want me to I'll read this or if you want to make your statement.

SENATOR CARPENTER: No, we're both talking about the same. I went after your suggestion, trying to be helpful, and I appreciate it. I went to the fiscal analyst and I indicated the section of the Constitution which might be a point of question. He went to the Attorney General, I think personally, and he gave us an unofficial opinion. And maybe I shouldn't say this but I'm going to because I'm not embarrassing him and I have no intention to. He said the difference between 99 and 100% would make no difference anyway. And he said otherwise he didn't feel that this thing was against the intent of the Constitution and he didn't believe in his own mind that if ever get to the Supreme Court that they would hold such. And we have to realize that of course, sometimes he's wrong, as we are, but that was his opinion. And I pursued it as a result of your suggestion.

SENATOR BURBACH: If you don't mind, I'll read the Constitution. No property shall be exempt from taxation except as provided in the Constitution. The Legislature may by general law provide that a portion of the value of any residence actually occupied as a homestead by any classification of owners as determined by the Legislature shall be exempt from taxation. Now, then, I think in many instances this would not be exempt from taxation and I think this is what the point Senator Carpenter is making. If a home is valued at \$16,000 then certainly that 35% of that other \$1000 would not be exempt. But in those cases where the value would be less than \$15,000 this is a questionable area, and then of course the next question is, would someone take it to the courts and fight it objectionably.

SENATOR CARPENTER: Just one further statement. Let's just presume what we're doing we can't do within the Constitution. The worse could happen we're back where we now are. So I would so hope and suggest if you believe in this you pass the amendment and let nature take it's course from that time on.

SPEAKER PROUD: Is there any further discussion? If not, are you ready for the question? The question is, I believe the Carpenter Amendment, is that correct Senator Carpenter? All those in favor of the amendment say aye, all those opposed no. Well, the Chair