

bill and I think will be implemented as the intent is from the origin of the introduction of the bill. I would hope that we could move this on and I have full confidence that the Revenue Committee who is working extremely hard to get a permanent solution developed in this particular area will come up with a long-term solution and we will pass it so that it will be in place so that we won't need to worry about it. I guess, Senator Beutler, with due respects to you and appreciate your kindness in speaking to me earlier about it, I would I guess at this point oppose the amendment, too. Thank you, Mr. President.

PRESIDENT: The Chair recognizes Senator Hefner.

SENATOR HEFNER: Mr. President and members of the body, I, too, appreciate Senator Beutler's concern over this bill, LB 30, but as I read it and as we studied it and held a public hearing on it, I really can't see any reason why we would have to inject that in there, because we go on to say for the tax year 1985, agricultural land and horticultural land shall be valued using the agricultural land valuation manual issued by the Tax Commissioner pursuant to Section 77-1330 for the use in the tax year 1984. So I think we pretty well covered that. I have talked to the legal counsel for the Department of Revenue and they feel that this bill is clear. It states what our intent is and so I would just say I think we ought to leave it the way it is, move it on, and it has the emergency clause on and it will take effect as soon as the Governor signs it. The county assessors as it now stands have no problem with it and so I would urge the body to reject returning this bill for the specific amendment and go on from here. Thank you.

PRESIDENT: The Chair recognizes Senator Lamb, Landis, excuse me, Landis. Senator Lamb, here comes Landis. Senator Lamb.

SENATOR LAMB: Mr. President and members, I would like to ask Senator Beutler a question if I may. Senator Beutler, is it your concern that the manual, the 1984 manual, be limited only to the 1985 tax year, is that your biggest problem with the present form of LB 30?

SENATOR BEUTLER: That may be one way of stating it, Senator Lamb. My concern is not with 1985. I think that is very clear in the bill and I agree with that, but I agree with