

shouldn't be hidden, shouldn't be put behind a smoke screen. It shouldn't be defused through adoption of an amendment which really has no content. It is a concept but without content. For that reason I think we must oppose the DeCamp-Carsten amendment to LB 662.

PRESIDENT: Chair recognizes Senator Landis.

SENATOR LANDIS: Mr. Speaker, members of the Legislature, if we are dealing with the amendment that appears on the Journal on 875 it represents...

CLERK: Page 835.

SENATOR LANDIS: Thank you. This is the one that says the Department of Revenue will supervise a method of moving our taxation to a third, a third, and a third. That is what the Legislature does. The Legislature changes laws. The Revenue Department doesn't write laws, we do. It is an unconstitutional delegation of authority, that being a legislative authority to do that. But the better way to adjust taxes is to do it incrementally, over here with thought out policy. We've begun to do that. Some of the kinds of policy changes that will ameliorate the effect of 662 are already in progress. The Amendment 4 language creates a completely different way of valuing farm and ranchland than it does commercial and residential property. We all know that is the intent of that language. It will be out and available to the body in about ten days. That is what it is going to do. Secondly you have LB 38, the only property tax bill that seems to be able to garner enough votes to look like it may move some place. That one has a direct 10 percent rebate in it. That helps big property holders more than small property holders. It helps farmers a lot more than it helps residential land holders. There are two senators that are voting from that that are from urban areas, myself is one, Senator Hoagland is the other. We are both sponsors of 662. We understand that large property holders have a great burden when it comes to paying property taxes for schools. Those kinds of changes should be done incrementally. Lastly, let me address the underlying question because what Senator DeCamp hopes to do is to buy us out from addressing the underlying unfairness of the existing Class I's. It is like, listen, if we change the money to some other form of taxation you don't have to be worried that these unequal obligations exist out there.