

SPEAKER BAACK PRESIDING

SPEAKER BAACK: We are talking about the Hall amendment to the Hall-Will amendment. I think that's correct. And I will go through the list of speakers and see if you are ready to speak on that. Senator Will, did you wish to speak to that?

SENATOR WILL: Thank you, Mr. Speaker, and members of the body, I want to...I rise in support of the amendment that Senator Hall and I have introduced to take out the motor vehicle provisions of this amendment. I want to preface my remarks a little by...by telling you that I am the principal introducer of LB 829, and LB 829, as originally introduced, would have put all personal property back on the tax rolls. It would have said that the property that we exempt now, agricultural equipment and inventory and business inventory, would be taxed. I introduced this bill in anticipation of a Supreme Court decision that indeed did come down the way I suspected it would, indicating that a good portion of our property tax base is in jeopardy because of the way that we structured our tax system. And I think that the only clear constitutional approach to the property tax dilemma that we have now is LB 829 in its original form. I am not operating under the delusion that LB 829 will pass in its original form, nor do I think that that's the best policy for the State of Nebraska, but I would want to indicate to you that we're going to have a number of amendments that we're talking about as we work through the property tax problem and a lot of those amendments are...the debate around them will focus at some point as to whether this is constitutional or not. And it's proper that we're starting with this amendment because this is one of the amendments that is exactly of that type and that is that we have a...we have a Constitution that says that all property has to be taxed uniformly and proportionately, and then the Constitution goes on and makes a number of exceptions to that. Well, what has happened is that our Supreme Court has said that that uniformity clause, coupled with the equal protection clause of the federal Constitution, essentially take precedence over some of the exceptions that we make in the Constitution. So, to a great degree, any of the debate that we do over what is constitutional and what's not is we're counting the number of angels that can dance on the head of a pin because we just don't know what our court is going to say about it. This amendment is a prime example because the Department of Revenue and the Governor's staff have looked at those court decisions and they said, you know, our entire personal property