

treating railroads differently from other common carriers, therefore, the distinction is a classification and the basis for an exemption for personal property tax, results from special legislation prohibited by Nebraska constitutional Article III, Section 18, and violates the uniformity clause of Nebraska Constitution, Article XIII, Section 1. Ladies and gentlemen, it's in violation of the Constitution, that's why I offer it. It's that simple. It's an amendment that says you can't treat it this way, so let's change it. It doesn't attack 775. I've not said one bad or ill word about 775 here on the floor this morning. What I'm saying is, is that if you don't adopt this amendment,...

SPEAKER BAACK: One minute.

SENATOR HALL: ...you're not in any better shape than you were prior to coming into session six weeks later when we've got a decision from the Supreme Court that says, if there isn't a difference between Senator Schmit's prop plane and a corporate jet, if you can't draw some kind of distinction, then you have to treat them the same. They're both personal property. That's all we're talking about here. There is no difference or distinction or some separate nature that separates those two types of personal property. They are both personal property, they both happen to be aircraft. The only difference is one of them belongs to a corporate entity that happens to have a turbo, the other one belongs to a farmer who happens to crop dust for a living. The farmer is paying personal property tax on it, the corporation isn't. The court says you can't do that. There is no separate and distinct nature that draws a difference between the two. You have to treat them alike.

SPEAKER BAACK: Time.

SENATOR HALL: That's the reason for the amendment. It's not an attack on 775.

SPEAKER BAACK: Thank you, Senator Hall. Senator Nelson.

SENATOR NELSON: Mr. Speaker, I will be in support of Senator Hall. It somewhat amazes me how somewhat this discussion went on very much in depth two or three years ago and we all have a concern giving too many benefits to one part of the society and not enough on the other. I can't see, I agree with Senator Hall and probably Senator Schmit, why in the world do we think that