

again, I think you can point to the very authors of LR 186CA and when you turn to page 3 you will see that they had the wherewithal to say tangible personal property as defined by the Legislature unless exempt by and it goes on. They know tangible property has many definitions. I absolutely, wholeheartedly believe that personal or that real property also is open for interpretation and, therefore, we need to give the court some direction of what it is we want to call real property and therein lies the insertion at this point on the first page after real property and franchises, "as defined by the Legislature," is my amendment to make some reference and make some clarification. So I think this is very much in line with what Senator Hall suggested. I don't see anything other than pride and authorship at this point that would cause resistance for such an amendment.

SENATOR MORRISSEY PRESIDING

SENATOR MORRISSEY: Thank you, Senator Conway. Our next speaker is Senator Hefner. Senator Hefner waives. Senator Lynch. Senator Lynch, there has not been sufficient discussion. Senator Cudaback. Senator Lamb. Senator Hall, on the Conway amendment.

SENATOR HALL: Thank you, Mr. President, members, I rise to oppose Senator Conway's amendment. The...clearly it's not an issue of pride of authorship, I haven't seen the amendment. The question here, I guess, is one of how broad a definition of real estate do you want? It's no similar than the...no different, I guess, than the previous amendment which limited definition of real estate and, by allowing the Legislature to determine what real estate is, I guess, the potential is there for some creative mind to think of a definition that might include something like Senator Conway's pipe. It's attached and fixed permanently to his mouth most of the time and we could call that a definition of real estate by statute and according to the definition that he would allow for, or the amendment that he would allow for to the constitutional amendment, I guess, the court would then be bound to check the statute and look for a definition of real estate. We already define real estate to a great extent. As a matter of fact, in LB 829 we expanded on that definition to include the kinds of things like mobile homes that Senator Conway pointed out in his original amendment. It clearly is not a live or die issue in terms of allowing the Legislature to determine a definition. I guess, that if you do