

the short term, but I think I would be inclined not to support the amendment now. But I certainly would be very willing to look at refinement of dates later on on Select File.

SENATOR MORRISSEY: Thank you, Senator Warner. Senator Wehrbein, next speaker on the Lynch amendment to the Warner amendment.

SENATOR WEHRBEIN: Yes, Mr. Speaker and members. I have been sitting here listening to the debate. I don't know, but I think I am going to oppose both of these. It sounds a good idea to review and I know, as we have talked all about the exemptions over the years, that we ought to be reviewing if there is going to be a change, but it looks like to me if we look at these things every 10 years, it is going to cause a lot of doubt to those doing business in Nebraska, or whatever, not knowing, and I will use ag land because I understand it probably better than other things, but I can't see, if you are especially going to do business in Nebraska, but I guess you could also talk about benefits for workers or something, if you were to review some of the things that we are doing every 10 years creates an uncertainty, I would think, in people's minds of wondering really what is going on in Nebraska in terms of personal property, real property, whatever. I recognize the fact that it can be changed anytime, and perhaps they should be reviewed anytime, but it seems to me having a consistent climate of business, if you will, or agriculture, if you will, or even any other areas that you want to talk about, there ought to be some consistence and dependability. And the idea that everything is up for grabs, figuratively speaking, once every 10 years seems to me it will create an uncertain climate that people are going to wonder really what will the issue be. As we operate on the margins we are doing today in agriculture and business and many other areas, a very fine line of just a few dollars can make the difference between an operating loss and an operating profit, perhaps even so far as staying in business. Changing the tax structure, even minutely, is going to have an effect over time. So as I sit here and think about it, I guess even though I like the idea of reviewing and it probably should be done anyway, it seems like a 10-year span is awful short. If you are going to do business here, particularly, you change those things even over a 10-year period when many of the things that we are buying today need to be paid for over a longer span of time, and the uncertainty of the tax structure, the uncertainty of the assessment, the uncertainty of the evaluations, the uncertainty