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LB 829  
LR 186

of two choices ahead of us and they're both tough. We've got a constitutional amendment that requires 40 votes and, frankly, doesn't look like we're going to get it. We also have the prospect of leaving this session with no constitutional amendment, and I want to track both those options for us because they're just not that great. Let's track the no constitutional amendment option. There's two things that could happen. The Lindsay amendment can bring down, or the Lindsay lawsuit can bring down the real estate tax system in this state which I believe, by the way, is the more likely of the two results, in which case we'll have a limited amount of time to react. Hopefully we won't have the problem of billion, two pay back but it's possible we do. If the Lindsay lawsuit is heard but the tax system is upheld, we will return to our existing tax system which doesn't allow us to tax personal property in LB 829 or some version thereof becomes permanent. Neither one of those are great options. Compare it to the value of the constitutional amendment. Number one, you can as close as possible reconstitute the existing tax base. That is the minimum of shifting. That is to the good. Secondly, it gives us the flexibility to change, if we wish to. It empowers the Legislature to act. Third, it avoids the risk of a big loss and, lastly, it leaves in place the rule of the majority for tax policy. Now that rule of majority is a rule that favors no one and injures no one. It doesn't give anybody a leg up. And for that reason it seems to me that that's by far the more attractive of the two. We are right now operating under the tyranny of the minority, the obligation to get 40 votes. Last year you will recall that the tyranny of the minority of which I participated kept this body from acting as it wished and there was a great deal of frustration in this body to the point of passing a cloture rule this year because of the tyranny of the minority and which I, within the rules, participated. Our general rule is that 25 votes will be necessary to pass major legislation. We sometimes vary that to 30 votes, 33 votes, but almost always because we have an exceptional circumstance like breaking the normal rule, an emergency clause, overriding a veto, but every other major piece of legislation is 25 votes. It's the rule of the majority. And what I am suggesting is that that should be the way we do our business. A constitutional amendment which allows us to reconstruct our present tax policy which gives us flexibility to change, which avoids the risk of a big loss and which leaves in place the general way we do business which is the rule of the majority, infinitely better than I think the other prospect which is no constitutional