

Department of Administration at UNO and I'd just like to make a quote that I got from Frank who is now teaching at UNO. The Supreme Court decided, in the 1970s, that the personal property tax, which has been removed from assessment rolls in the past, cannot be used for distribution of reimbursement of state aid. Assuming that this is still valid, if there is no personal property tax on the roll, it cannot be a factor in distributing future state aid which means future state aid would be distributed on the basis of population, assessed value of real property and/or student population, crime activity, et cetera. The less populated areas in the State of Nebraska would be very detrimentally affected. I think we need to seriously consider, when we're looking at personal property tax, those counties throughout the state that have less population. The census in 1990 told us a lot about those facts. Scotts Bluff County would be one that probably wouldn't be affected as much as some others. We are a regional center like a lot of other communities, but we draw a lot from the other counties. I think we need to look at this issue as a state issue, not just from our own parochial view and take a serious look at personal property in the State of Nebraska.

PRESIDENT MOUL: Thank you, Senator Hillman. Senator Robinson.

SENATOR ROBINSON: Madam President, members of the body, I stand to oppose this amendment. I had a call from an equipment dealer from my district this morning and I think it would be very interesting if the people that are for the Governor's 3-R plan could slip into their moccasins for just a few minutes. I think that's one of the things we forget about. I think several of the comments of Senator Morrissey's are very appropriate, on who is guiding this? I've heard these terms equal and fair till I'm sick of them, I'll tell you. I can't believe it. And, Senator Robak, I don't have to go in behind the curtain, I'd gladly vote for sales tax on services because I think it's the right thing to do, I think it's the right thing to do. Senator Warner put it in perspective. What we need is a constructive education of debate on 1120. We don't need to wipe it under the counter, we don't need to wipe it under the counter now. The people in Nebraska deserve it. You know it and I know it. So I stand here and urge you people to vote down this amendment. I think the people of Nebraska deserve a debate on this. Governor Nelson is a good person, I count him as a friend of mine, but let's face it. He's had the public relations buying 3-R. Whether we like it or not, he had the committee loaded. He had