

Senator Vard Johnson, very eloquently and adroitly managed those bills which said, in effect, the tax policy of the State of Nebraska shall be that certain entities shall be exempt from certain taxes for certain reasons. Today we are talking about trying to survive on what is left. And while we talk about whether or not there should be a \$100,000 exemption on depreciation, or something else, I think Senator Scott Moore touched upon it, others have mentioned it, and a vast number of others have discussed it off the floor. That is why don't we just do it simply by increasing the sales tax and income tax, because it's too equitable, it is too equitable. We have got to juggle all the rest of these various schemes so that you can zap the individual who does not have the wherewithal, the knowledge and the expertise to come in and influence this body. It's an amazing scenario we have laid out here today. We have isolated the prime rib on the table, and certain entities can feast upon the prime rib, while the rest of us are fighting over the bone that's on the floor, and to see whether we get the bone or the scraps of meat that are left on the bone. And that is what it boils down to. Regardless of what happens, it's not going to be very satisfactory, because my friend, Senator Vard, is standing back there smiling from ear-to-ear because he knows the prime rib has been isolated and been saved for those entities who were adept at getting their policy established back five years ago. And if you want to incur the wrath of any major group in this state, try to touch those. It's not going to happen. They're locked in by contract. And so today we are trying to support government on the crumbs, and we're not going to do very well at it. The only possible chance you have of getting any kind of equity back into the system is to shift those needed revenues to sales and income taxes, and you never know if we're going to do that or not. But I would suggest this, that eloquence on this floor is not going to be any substitute for fairness or equity. And the time will come when eventually the people will realize that we have sold them a bill of goods. I oppose the amendment, I oppose much of the bill. I, frankly, don't like lots of the bill. But I think that it's an amazing situation that we would find ourselves being enticed into a program that would say we've got to tax certain elements of personal property at all cost, and we will make the process so horrible to you, in the meantime, that eventually you will accept that kind of solution. The mistake was made by the passage of 829 when we said, okay, we're going to put them all back on, unless we adopt some new program. The lines were drawn long ago and the battle was probably lost long ago, but at least we ought to acknowledge