

February 24, 1992 LB 1120

\$33 million still in the bill as we came out to the floor this morning. Six or seven million dollars came from the retailer collection fee, and remaining 25, 26 million dollars came from the depreciation add-back on personal property over \$100,000, and it did repeal Senator Rod Johnson's amendment. Some people were trying to get people to believe that we did not repeal the Johnson amendment. So what we have in the bill is \$127 million. Senator Lynch's amendment, concern on motor vehicles, as I mentioned, to begin with, motor vehicles are in a different area of the Constitution. Some can make that argument, but if you really are of the opinion that the safe way is to exempt all personal property on the motor vehicles, obviously, the scenario outlined by Senator Hall, and Senator Conway is not here today, we give him great accolades on what could be done with his bill, and you could solve that problem that way. So I think if the body truly wants to go the route of exempting all personal property and is of the concern that motor vehicles is the fair thing to do, then some sort of fee schedule can certainly be in order to solve that, arguably, that issue from a fairness standpoint. So with that, I would urge the body to vote against Senator Lynch's amendment.

PRESIDENT MOUL: Thank you, Senator Moore. Senator Morrissey.

SENATOR MORRISSEY: Thank you, Madam President and members. I oppose Senator Lynch's amendment as it is. I support repealing personal property, including automobiles, from taxation in the Constitution, and that language removed from the Constitution. And nobody, well, the people in my district obviously use their automobiles to make a living, and my basic, one of my basic opinions on the income and sales is that we shouldn't tax people on the property they use to make a living. And I think if we truly expand, truly expand the base to everything, we could look at removing that, but it is such a huge chunk right now without any attempt to replace that, any idea where we would replace it, I have to oppose it now. There are quite a string of us that drive our cars, I am sure there is quite a string coming from Omaha to Lincoln, but percentagewise, I will guarantee you there is a bigger percentage from Tecumseh to Lincoln to work every single day, from Tecumseh to Falls City. We all travel to work. That is what you have to do to survive in rural Nebraska. So it is obvious that we all need our cars to get to work, some more than others. On a railroad, it is considered a nice drive if you only have to drive an hour to work, and the way things are going on the railroads, they are wanting you to save you some