

Schmit raised and which I have researched somewhat too, there is an enormous amount of value in household goods across the state. I don't know how it would compare to the value of farm machinery or other things, but it is an enormous amount of valuation and to simply allow it to slip away doesn't make sense if we are really going to go to the point of putting all, all, all, everything back on the tax rolls.

PRESIDENT MOUL: Thank you, Senator Wehrbein. Senator Coordsen.

SENATOR COORDSEN: Thank you, Madam President, I need to ask a question and I don't know who to ask it to so I'll ask, Senator Hall, would you respond to a question, please? If a...are household goods in furnished apartments or houses taxable and depreciable and all of that? You know if you...

SENATOR HALL: No, not unless they are considered a fixture.

SENATOR COORDSEN: Not unless they are considered a fixture, so just the only things that are.

SENATOR HALL: Anything that you could take out of the house, Senator Coordsen, would not be considered taxable.

SENATOR COORDSEN: Okay. Thank you. I wasn't clear on that. I knew some items in a house were and some weren't. And the point being and the reason I'm glad that Senator Elmer did bring this up at this time is that this gets to the issue that we're talking about and that is the ultimate unfairness of the whole system of taxing one class of personal property or personal property because of whom it belongs to and not an investment by someone else whether that be household goods or intangibles or anything else that people hold as personal property. It's simply not fair to proceed in the manner that the body of this Legislature seems intent to do at this time, is to penalize, to penalize business and agriculture in Nebraska simply because that is the mechanism that some of our citizens have chosen to make their living by and yet others with a different occupation would bear very little burden of increased taxes or in many cases, a reduction in what they're paying, a shifting of the burden to someone else because of profession. I think it is unprofessional conduct on the part of this body. I think it is not a clear thought process on the part of the administration to be promoting this particular effort. If we're going to, as a matter of policy choice, decide that personal property, personal