

there's more people that are adversely affected by this change that Senator Conway makes than are favorably affected. I guess I feel that this is a change for the better because it is, at a minimum, it's uniform, it's easy to understand, it isn't arbitrary in terms of how one assessor may, or county clerk, whoever would levy that value on the car would determine what that automobile happens to be worth and the example that I gave that the purchase price does not always reflect what the personal property tax is paid on it in terms of valuation. So the current system is just as unfair as the opponents of 1135 portray it to be so I guess as even Senator Chambers said, there is no system out there that is going to be beneficial to everyone except the one that doesn't tax this issue.

PRESIDENT MOUL: One minute.

SENATOR HALL: Unfortunately there has to be monies raised. What happens with 1135 is that you lay out I think a very clear, easy to understand system that is based on the length of age of a vehicle. Everyone goes in knowing what they have to pay. The sales tax is the barometer by which the purchase price will be adjusted up and down. That's where it should be. It makes very good sense. There is no difference in terms of the wear and tear that a \$30,000 car puts on the road as it would relate to a \$10,000 car, even a \$1,500 car. I guess I could argue that the \$3,000 car that I drive might very well make more damage to the road than a \$30,000 car but yet I get off a lot cheaper. That's not in the equation unfortunately. We can't put that in, but the system as it exists now...

PRESIDENT MOUL: Time.

SENATOR HALL: ...is patently unfair. There is no uniformity and it's based on the luck of the draw in terms of geography. I would urge you to oppose the motion to kill the bill.

PRESIDENT MOUL: Thank you, Senator Hall. Senator Elmer.

SENATOR ELMER: Thank you, Madam President. You talk to the people across Nebraska and they as a whole say we need to redo our tax system top to bottom. So we come in with some innovative ideas, thoughts we need to do such as this LB 1135 and then come the strident voices of the recipients of a shift which is always necessary when you make a change and that shift is inherent in any change and those strident voices come out of