

treating this particular property in its unique state, as a single item, and the tax is collected only once in that particular tax period. I will certainly be available for any questions anyone may ask. I'd say I think you've read about this problem in the media, you've read about it in other situations. And should LB 6 pass, I think this particular provision, in order to be fair, not only to the dealer, but ultimately if you really put it into the perspective that I have on this, I firmly believe that without question that this automobile owner is going to be the one ultimately, as you add those two taxes together, is going to pay that particular tax twice. If we look at the question of, and I'm very sensitive to these kinds of issues, particularly where I am in an area of the state which our commerce is very heavily involved with the activities of two other states, and one of my communities, literally these people trade, live, socialize and the like all in two states as they come together. I think as we look at the Omaha automobile market, or any of the border areas you're going to see an unbelievable competitive advantage. And you're talking about a fairly health dollar amount that is well worth shopping across the border and not have that particular element added to the price tag, and then simply play the burden on Nebraska. Again, I guess I'm extra sensitive because of the way we have our personal property tax on the automobiles in Nebraska as it is. I constantly hear from people in the northeast corner of the state of how unfair they think the rate in itself is, let alone having a doubled up rate. I've seen Senator Hall talk about the burden of, not too long ago, with respect to the automobile and the discouragement of purchase, even on a used automobile, by those rates. And maybe also as a person whose a lover of the automobile, myself, I really do think it will discourage many people by the time you add that added double taxation to it. Simply really a question of fairness. It's not really a revenue loss in the fact that the automobile, at it's ad valorem level, will contribute its fair share one time a year, like every other piece of equipment, or every other transaction that's had in the state, where there's going to be an inventory tax, in essence, applied during that period. So, with that, I offer this amendment and hope that the body can support it.

PRESIDENT MOUL: Thank you, Senator Conway. Senator Nelson, followed by Senators Kristensen and Hefner. Senator Nelson.

SENATOR NELSON: Madam President, I have mixed emotions about