

SENATOR CHAMBERS: And it is possible that the horticultural society could be located in an urban area?

SENATOR WICKERSHAM: If you have an agricultural and horticultural society in an urban area, you may find more emphasis on the horticultural side than on the agricultural side.

SENATOR CHAMBERS: My...

SENATOR WICKERSHAM: If I've properly defined the terms.

SENATOR CHAMBERS: Do they both go together usually?

SENATOR WICKERSHAM: Yes.

SENATOR CHAMBERS: Okay, so this would be one society that is called by both of these terms?

SENATOR WICKERSHAM: Yes.

SENATOR CHAMBERS: Members of the Legislature, if they are, first of all, there shouldn't be a lot of exemptions from taxation anyway, and in order for there to be one, a compelling case should be made to demonstrate that in a weighing procedure far more good is being done for society at large than is being derived by the individual or the group or organization which is being exempted from taxation. These organizations, I am sure, exist in buildings. I am sure that they obtain benefits from...that are provided by the taxpayers at large, and based on what was being said this morning when we were on LB 1224 about people assuming responsibility for what they do in themselves, certainly these organizations can assume the responsibility for the personal property that they possess. There are other groups, which if they had personal property but did not qualify, oh, I would like to ask Senator... Oh, he is gone. Oh, Senator Wickersham, this doesn't relate to a definition, but would the type of property owned, personal property owned by these societies be owned by other organizations that are not exempt from the personal property tax, as far as you know?

SENATOR WICKERSHAM: Yes, I believe they would be, owned by both these horticultural and agricultural societies and by private individuals and by other kinds of organizations.