

worked hard to bring together a compromise on the issue and I applaud their efforts. This proposal is an improvement over what we faced at that time in terms of a sales tax for Omaha and some of the other proposals that were pending before the Legislature. But despite the step forward that is made with the amendment over what we were facing, I still have objection and concern. If you don't mind, Senator Janssen.

PRESIDENT ROBAK: Senator Janssen.

SENATOR WESELY: Sorry, excuse me.

PRESIDENT ROBAK: Senator Wesely, please continue.

SENATOR WESELY: It's hard to.... Despite the improvement that the amendment brought to the status of other legislation, in my view there are still serious questions that need to be raised about policy and if we could take just a few minutes to do that, I would appreciate it, but I have no intent to pursue the amendment and I will be withdrawing it. First off, the question I raise, the fundamental, underlying bill, LB 961, I opposed it off of General File. I thought Senator Kristensen and Senator Warner made strong arguments about how this starts us down the path once again of the potential crisis that we faced in personal property which we finally resolved when we decided to have a common way in which to tax personal property by recognized if it's used on the tax form as a deduction, it's taxable and that commonality is now broken with what is being proposed here so that now breeding livestock is no longer having to adhere to that criteria. And it is as we start down the road on exemptions, we start down in an innocent fashion step by step and each step seems reasonable and without concern. But as it accumulates you get to the point where we reached a few years ago where the whole personal property tax system was brought into question and collapsed and I think again this starts us down that road and I think raises some question about constitutionality. And as I recall, Senator Warner talked about although the court case may open up the door here, will it ultimately be able to be pursued in this fashion? So I think first off, the underlying bill has questions. Second off, the repeal of the fertilizer tax, I recall some friends here who talked about how a deal had been made, how a compromise had been reached a few years ago on exempting farm machinery from the sales tax. In exchange the agricultural interests were to accept the fertilizer tax. The exemption from the sales tax