

direction to go. I think it was Senator Hall who put the nail in the coffin when he reminded me of many years of debate relative to Initiative 300 and statutory language being in the Constitution and it was a very convincing argument, I wholeheartedly agree. So I would like to withdraw that amendment now that I've been beaten to a pulp and brought to my senses, but I have substitutes or offered another amendment so if we can go to that.

SPEAKER BAACK: It is withdrawn.

CLERK: Mr. President, Senator Conway would move to amend the committee amendments. (Read Conway amendment. See page 2616 of the Legislative Journal.)

SPEAKER BAACK: Senator Conway.

SENATOR CONWAY: Thank you, Mr. Speaker, members, I was convinced through the debate of Senator Hall who was...very aptly put his arguments with respect to that specific language, but he or Senator Kristensen, neither one have convinced me that a definition for real estate needs to be somewhere that the courts can turn to, somewhere besides their strict interpretation. Again, if I went to various individuals, you're going to find a whole slew of different views of what the definition of real estate is. In fact, as they say in teaching real estate, I can go take you to different authors in some of the textbooks right down in my office and you're going to find different definitions of real estate, although I must say that most of those definitions are a little more on target than what I think we find relative to various revenue departments around the country. But basically there are some things and generally we know what real estate is, but the strictest definition of real estate is nothing more than the land and over time we have adopted other things like permanently affixed structures. We all assume homes are in there, but there's a great deal of assumption and we found out some of those assumptions when we get into the tax code and what the courts have interpreted and what the Revenue Department has interpreted over time as we in some cases found out under a bit of a surprise that pipelines that had been buried in the ground and are encased in concrete and everything else are personal property and we see these kinds of things being...coming out of the courts' interpretation or even out of the Department of Revenue's interpretation. I think somewhere along the line we need to make that definition and,