

SENATOR CULLAN: Senator Johnson, will you yield?

SENATOR KAHLE: Well, I guess I lost a little bit as to what amendments you were talking about. Now this pertains to additions to buildings and also new buildings, new homes?

SENATOR V. JOHNSON: Yes.

SENATOR KAHLE: What if I decide to put two by six studs in my home with six inches of insulation instead of four? Can I get it deducted?

SENATOR V. JOHNSON: No, that does not apply. When we wrote that bill initially we allowed for insulation but the amendments have taken it out.

SENATOR KAHLE: What about certain types of windows which would be much more weatherproof than others?

SENATOR V. JOHNSON: We basically have taken out anything that would refer to windows unless the Office of Energy wants to conclude that a window of some sort was a passive solar system which I don't believe that it would but it could. It could, Senator Kahle.

SENATOR KAHLE: Okay, thank you. I guess what I am concerned about is the mechanics and it looks to me like it is going to be a real mish mash of problems for the assessor and for county boards and for taxpayers. I have heard Mr. Herrington talk about it and saying that it could be done and I wondered if there was going to be a special manual printed for this sort of deduction because if it isn't, if there isn't going to be some sort of rules and regulations by Mr. Herrington's office or the assessors' organization or by some group, we are going to have ninety-three different ways of doing it and one county may allow a deduction and another one may not. So I would hope that we are not creating a monster here in trying to do this. I remember what happened in my own area when we began to get a lot of air conditioners and people did not declare them and our assessor went up and down the alleys counting them and got criticized for it. So I think it is a good idea but I think maybe we are...I guess my whole philosophy is if solar systems or energy conservation is practical, I'm just not sure we need to take the tax off of it. I think if it is practical, people are going to buy it and as Senator Vickers says, the ones that are using it now are those that probably can afford the system as well as the tax on it so I'm just not sure we are going in the right direction. I would a whole lot rather see more money put into the insulation of the housing for the poor that we