

tax relief, it's going to be so little compared to a lot more taxes they're going to pay. And so I...I will not be supporting the bill because I agree with this, I think there is very little tax relief going to come and people are going to pay a lot more taxes. Thank you.

SPEAKER BARRETT: Senator Pirsch, on the committee amendments. Thank you. Senator Lamb, please.

SENATOR LAMB: Mr. President, I would just like to ask Senator Withem a question, if I may.

SPEAKER BARRETT: Senator Withem, please.

SENATOR WITHEM: Yes.

SPEAKER LAMB: Now just a...I don't know whether you agree with the information I passed out, if you have that sheet handy, but let's just assume that it's true and we have a situation there where Hayes County now ranks very high as far as taxes, property taxes as a percent of income. Would you agree that that is not a proper situation, that's not a fair situation?

SENATOR WITHEM: I wouldn't, no, I don't think you and I share the same premise, Senator Lamb, that that, in and of itself, indicates an unfair situation.

SENATOR LAMB: Well, thank you. I'm amazed at that.

SENATOR WITHEM: Do you want me to go...an explanation, or is that...I don't want to use your time.

SENATOR LAMB: Go ahead. Let's see what you have to say.

SENATOR WITHEM: Well, property tax, the theory of a property tax is a tax on the value of property. It's not a tax on an individual's income. An income tax is a tax on income; a property tax is a tax on property. So to use an income standard to apply to the property, I think is an improper mixing of metaphors, if you would have it. The way to deal with this sort of situation is to get an overall lower reliance on property tax and that's what this bill does. So, no, I don't agree with your basic premise.

SENATOR LAMB: I guess I can't understand your reasoning because