

therefore, must not have wanted to have repealed the uniform and proportionate clause. Therefore, they found LR 8, which we did adopt, to be wanting. Several months ago I recognized, against my desires, that there would need to be a special session. I pointed why I thought so, because on January 1st another entire new taxing entity begins, and we will compound those problems which are today before us. At that time, almost everyone, with a few exceptions, said we did not need a session. That position was held by most people until just a short time before the Governor decided that there was an emergency and a session needed to be called. I regret, as do many of you, that I was not involved in the drafting of the bills. I have some very definite ideas. I stated what those ideas were. I still maintain that the approach which I have proposed is the responsible one, not an easy one, not one which we can solve quickly but one which must be addressed. My deep concern about the present solution which faces us today, as proposed by Governor Orr, in all sincerity, is that it does not address the major issue. LR 1 has already had, according to the copy which I have, a substantial rewrite. The green copy is no longer that which we will be debating. The rewritten version, which I have, has removed the red flags, ladies and gentlemen, from the bill, but the land mines still remain. Let me remind you, those land mines are probably much more dangerous than the red flags. LR 2, the bill which provides for the penalties, provides another system for refunds, brings to mind one of the arguments on the floor earlier when we were discussing LR 2 at the last session. Senator Rod Johnson said we don't need to worry about this because the equal protection clause of the Constitution will protect us in this instance. I rose and I said I don't think they have ever used the equal protection clause in tax cases. I believe I was right at that time. And, Senator Johnson, I couldn't see ahead and you were actually right, because today the court has come back and said they were going to apply the equal protection clause to tax cases. I would suggest that if we pass LR 2, if we pass LR 2 in any kind of form...

SPEAKER BARRETT: One minute.

SENATOR SCHMIT: ...the next admonition we will hear from the court will be that we have taken from the public and from the taxpayer the due process provisions that are mandatory in the Constitution. I don't know why we need to get our hands slapped again, and again, and again. Ladies and gentlemen, we cannot