offered by Senator Elmer, Senator Withem, please.

SENATOR WITHEM: Yes, Mr. Speaker, I just have a question for
Senator Elmer, and I have to apologize to him because I'm sure
in some of his mailings and such he has covered this, but I need
a little better explanation particularly when you made reference
to the fact that we are going to define real property in two
categories, nondepreciable and depreciable, and we're going to
eliminate the tax on personal property and it is going to be
revenue neutral.   What happens under your scheme to...in the
small business I work for we pay a personal property tax on our
personal computer, our furniture, our typewriter, those types of
things.   That's currently classified as personal property.   We
pay business equipment personal property, we pay property tax on
that each year, what is going to happen to that?

SENATOR ELMER: Senator Withem, those particular items that you
mention are clearly very portable, can be moved from business to
business, just like your household goods.   If you were going to
move...

SENATOR WITHEM: Okay, what happens to them then?

SENATOR ELMER: They are nontaxable.

SENATOR WITHEM: Okay, then how is your proposal fiscally
neutral then if we're removing those items from the other tax
rolls?

SENATOR ELMER: The way that it works out, according to the
fiscal office and talking to many of my assessors, and they
agree, the way the personal property tax is now reported and
assessed, in my particular business I go into the county
assessor.   I tell them what personal property I have that I
think I can get away with.   I tell them how much I think it is
worth at the lowest figure I can give.   They put it in the file
and I pay tax on that.   Under this scheme, it is real property.
The assessor goes out, he looks at the building and he writes
down the size of the building and how many rooms are in it and
at the same time he writes down, in the case of an automobile
dealer, for example, the front-end machines, the hoists, the
compressors and all of those various things and puts it on the
list and then...(interruption)

SENATOR WITHEM: And then, because they are attached then they