

SPEAKER BARRETT: Thank you. Senator Weihing, please.

SENATOR WEIHING: Mr. President, members of the Legislature, my constituents commonly would talk to me about the property tax situation and many, many of them would say get everybody onto the property tax or get everybody that is...or the personal property tax, off of that. In other words, they were saying get at a level playing field. The property tax has become very complex with all of its exemptions and all of its classifications and subclassifications. This is an intriguing amendment that Senator Elmer has brought to us. I commend Senator Elmer for this. It is simple. That is the first real simple amendment that we've had, two basic classifications. Senator Hefner said more time to research it out. That perhaps is true, but looking at this amendment, it does take it to a fundamental base. The land and the improvements upon the land are all of those that are there. It makes it simple, discreet and doesn't have all of the many different subclassifications and exemptions with which we're trying to deal and with which we're trying to equalize out among ourselves. We know where it stands. I feel it is worthy that we give it consideration, if not as acting upon it positively at this moment, but as a thought way, a process way in developing a sound base for our property tax dilemma. Thank you.

SPEAKER BARRETT: Thank you. Senator Chambers, please, additional discussion.

SENATOR CHAMBERS: Mr. Chairman and members of the Legislature, I listened to what Senator Withem said and even though I said I'm going to vote no on everything in here, my mind can be changed by persuasive argument and even though Senator Elmer's amendment may not get adopted, listening to the discussion that has occurred thus far, I'm going to give a vote to it. However, Senator Elmer raised an issue that he should have left alone. Corpses don't become the property of the cemetery, they don't. The one who owns the top of the land does not necessarily own what is underneath the land. Ownership means that you have certain prerogatives and rights and privileges that can be infringed only by the government if they can show a justifiable basis under the Constitution to infringe those personal privacy rights. So I just wanted to correct you, in my opinion, because I read what you talked about in the bill, that the corpse does not become cemetery property for the use of the cemetery. But