

to see a laundry list in a law because I'll guarantee you, I can find something that doesn't fit in that list and I can guarantee you that I'll take that list and find something that is in there that isn't quite the way it ought to be and I'm going to run with it, and I'm going to win. I know I'm going to win and I love to see laundry lists. What I don't like to see are definitions that are tight, that are concise and those are the exact definitions that Senator Conway, Senator Lamb and I and others were trying to draft, but given the amount of time it is very, very difficult. We don't have an all inclusive laundry list, but what we do have is a good enough attempt here to give our court something to go with and to try to help us out in the Supreme Court. For us to go through and try to get an all-encompassing definition of personal property might well be an impossible task. I doubt if we can do it. This underscores the need for us, and at least in my belief, to do away with the personal property tax system. But given the situation we're in today that is not going to happen, that is not going to happen this week and that is something we're going to have to do another time, and I would strongly support the definition that we have here. To give you a little reminder, one other thing that this amendment does and the original bill did was in the Enron case we had a three-prong test to look to see what personal property or what a fixture was to whether it should be included to be taxed or not and that three-prong test looked at whether it was actually put on the property or what we call annexed. Now that can either be nailed down, bonded with cement or whatever. The other thing we looked at is what was the use, was that part of the real estate? In other words, one of the ways that a pipeline doesn't fit that is the pipeline doesn't have anything to do with real estate that is being farmed. That pipeline doesn't do anything with the corn crop and that is what helped define it as being personal property and not part of the real estate and thus being real property. The other test was the final one, the court said the most important one, and that was the intention of the party making the annexation part of the real property. What we're doing with this amendment and this bill is we're going to look at only one of those tests and that is the first test. Is it actually annexed to the property, and so what we're doing is going away from common law, and part of this is for the record, we're going to, for tax purposes, and remember this bill doesn't change the old laws in a contract dispute or if you're having a dispute with your landlord over what a fixture of real property is, this is for tax law only. We're going to go solely with the test of whether there is an