

like Senator Conway to lay that out because, frankly, for the record, Senator Conway, you've got to lay out the rationale behind this classification in a way that will convince the courts that this is a proper thing to do because they could decide that they were right in the first place, that their definition through common law and common sense makes more sense than what we're doing today and not go along with us. And so I would encourage you, Senator Conway, to clarify further than we've seen so far exactly where we're at. All I'm saying is my confidence level and the writing of tax policy and tax law at this point is shot, and I have next to no confidence that what we're doing here is going to end up taking care of whatever problems we have.

SPEAKER BARRETT: Thank you. Any other discussion on the amendment? Senator Conway, would you like to close?

SENATOR CONWAY: Thank you, Mr. Speaker, members. Senator Wesely raises some appropriate points that do need to be asked. I think as we look at what we ultimately came down with, I, like I say, would have loved to have had in my original intent yesterday, and I was so close, I was so close to have a single definition that would be the test in terms of what is real estate and if it's not real estate, then naturally it's personal property. Where I ran into the snag in terms of trying to hold onto that theory that I convinced you yesterday was a proper theory and I still believe it's a proper approach, eventually as we slowly work our way into it. Where we ran into the snag is that we have in the infinite wisdom in this legislative body, differentiated certain kinds of business. We have said we are going to exempt agriculture equipment, for instance, whereas by the same token our wishes might be that that same type of equipment, if it was used for other purposes other than agriculture, might not, and that's where you start having trouble of folding that in. Senator Lamb, rightfully so, was adamant to make sure that the center pivot and the irrigation systems were enumerated like they have been in each of the other bills before, so it was clear that no, no matter how that definition was structured, one could not construe a pivot unit that was fastened to a well head to be a permanent as we think of permanent, and so that was enumerated. What we've done in this, if you go back to the original theory of the definition basically, if you'll look in the old language which has held up for the most part over the years where we identify land naturally and then we start talking about fixtures and