

improvements, we talk about trailer houses and we talk about mobile homes, cabin trailers and the various terms that are used, we added to that enumeration. And Senator Kristensen mentioned the court basically, by lack of not defining or enumerating these other items, pipelines, railroad track and structures and the like, the only thing they had to lean to by virtue of our lack of enumeration was to go to the common law test. What was their intent? Was it to be mobile, and the other provisions of the test? We threw this enumeration and through counsel and some other people in some cases who suffered working with this Enron issue for a long, long time, and in their counsel have assured me, and I am finally convinced that this will work as well, or as long as we also specifically say to the courts that this enumeration will be used rather than a common law test of that kind of measurement in terms of how it is used and the like. I'm convinced at this time, but I am going to continue, and I think this is a temporary approach, but I am going to continue to work on finding a specific definition. Eventually to accomplish that goal though, I believe we're going to have to start treating property by virtue of its nature and its structure as a taxable item one way or the other regardless of who owns it or how it is used, whether it is agriculture or some other form of business? With those kinds of separations that we created over the years, that is what is creating that problem. I've used this analogy over and over that if Senator Haberman, for instance, has a car and I have a car, the car ought to be able to be defined as a car and then tax policy starts addressing by virtue of our use whether or not it gets different tax treatment. I think we can eventually get to that point, but right now we, over the years, kind of hodge-podged our taxing technique in such a way that it's making it very difficult to come up with a single definition for the test. I believe this does it and it follows almost all of the standards that I tried to present yesterday. It needs to be very brief so that in this short order we have about 20 lines worth of reading of new language different than the old that one fixes, directs the court and also makes reference to the current litigation that is there. So those kinds of things are in this language and in the long haul, hopefully, we can have a definition of real estate that fits for taxing purposes, will fit for transfer of property ownership or whatever in that Senator Haberman's car is still a car, mine is still a car, we may be taxed differently or have different exemptions for different reasons, but the definition of what it is is solid. So I'm convinced this will accomplish what the Governor desired, eliminate us arguing over