

SENATOR LAMB: Thank you. I rise to support this amendment, because as I understand the thinking in regard to the personal property tax system that is being developed, that there has been no consideration made as far as the problems that the counties are put in because of the 50-cent limit and the reduction in valuations that would come about when business equipment is taken off the tax rolls. So I think it is appropriate that this amendment be adopted, and I am also thinking that perhaps to take some of these other entities out from under that 50-cent lid, if it is a constitutional provision, should also be considered. The other entities in the state, the local subdivisions don't have a strict levy limit to the extent that the counties do, with a few exceptions. So I think the counties are the ones that are going to suffer most under the proposals that we hear, both because of ag land valuation and because of the property tax situation. So I'd hope that this amendment would be adopted.

PRESIDENT MOUL: Thank you, Senator Lamb. Senator Kristensen, followed by Senator Will, Cudaback, Nelson, and Abhoud. Senator Kristensen. Okay, Senator Will.

SENATOR WILL: Madam President and members of the body, I, as Senator Kristen indicated, Senator Kristensen indicated, I voted against this bill coming out of committee, and it is not because I don't understand the problem. I understand the problem that the county faces when they have a levy that they have to, by statute, simply accept from the county hospital. I think that we are, once again in the area of property taxes, and it should come to no one's surprise, that we are entering a gray area constitutionally. I don't know that the Constitution permits us to simply say that this is part of the county levy that does not apply to the 50-cent limitation, and I think that we are straying into dangerous territory when we are trying to say simply that this is an entity that the county levies a tax for that we are not going to count towards the levy limit. The Constitution is very vague in what does apply to the county levy limit. It simply says that the county authorities shall never assess taxes the aggregate of which exceed 50 cents per \$100 actual valuation, but I think that this is the type of thing that has gotten us into trouble, historically. We have narrowed the property tax base. When we do that, we know that it drives levies up, and then we try and exempt things from levies. This is exactly the type of thing that we have done, historically.