

to solve that problem. Those exemptions are probably not constitutional law today as they stand if you put everything back on except four, those computers and aircraft. But it doesn't make any sense for me, at this point, to upset that apple cart because all you're doing is talking about positions, you're talking about rhetoric, you're talking about positions for negotiations. We can sit and position ourselves all day I guess on what we're going to do in the long term. The key is that I think you need to search for a short-term answer. Personal property tax is not the answer in the long term. As we get to another amendment, I want to stand up and talk to you about what I think personal property tax and what a terrible system that is in general because it is not a workable system in general. But Senator Hall's approach, Senator Will's approach is to put it all back on so you put your feet to the fire. You don't need to do that and, at this point, I guess I'd oppose the Hall amendment and I'd say we ought to lay the cards out on the table like they really are. These exemptions are not constitutional as they set today, but there is no need to sit and tinker with it. And when I balance that against the commitment that this Legislature has already made, I don't see how you can come out on the...and supporting the Hall amendment in terms of the commitment, the direction the Legislature has given. If, in the long haul, we decide to take everything and put it back on the tax rolls, fine, that's the medicine you've all got to bite. Every one of us will have to bite that, business, farms, everybody's included, but if only you're going to take it all off, then this exercise, this amendment today doesn't make much sense to me and, with that, I would oppose the Hall amendment.

SPEAKER BAACK: Thank you, Senator Kristensen. Senator Abboud.

SENATOR ABOUD: Mr. President and colleagues, again I rise to oppose the amendment. I'd like to talk a little bit about the constitutionality question and bring back, for some of the members, some of the history behind this particular problem. And really the problem that we're facing right now some may say started back in the sixties with some of the laws we changed. Some may say it started in the seventies when we exempted a great deal of property. Actually, our problems started back in 1976 with the federal legislation that exempt...that provided that railroads throughout this country, if a state Legislature passes a law in a manner or taxes a railroad in a manner that is in any way discriminatory, that that railroad shall not be taxed