

for several reasons. One is that, by and large, most of it, outside of motor vehicles, outside of motor vehicles, is self-assessed. And we had so many people come in with personal property tax statements, when they would have a sale of a business, I can remember one business, where we were trying to collect the personal property tax from them, that for years had been declaring their personal property, oh, at about \$150,000. When they went to sell their business they sold the personal property for almost \$4 million, wildly undervalued. And what does that do? That undermines the integrity of the system. Other people who are out there declaring everything they have said, well, that's not fair, I mean, who's out there to police and monitor those people. You don't have a good system to collect personal property tax because you don't have a good system for self-assessment. It doesn't work. And some where along the line we got the attitude in this country, it's okay if I undervalue and cheat the government, because those guys are always picking on us poor guys, here's our way of getting back, and it became acceptable not to report as much. And you've heard people talk about it being the liar's tax, maybe to a certain degree, but those people don't honestly think they're lying, it's a matter of their right, because it says self-assessed. I just don't put as much down. The other problem with the personal property tax system is that it's so prone to exemptions. We all complain about the lobby that comes out there, and that's probably right. But each one of those people out there are for a reason. They have their own little narrow interest. Well, that's what this is all about. Government is about people coming to us with their interests. Now you can't blame them for coming for their own selfish interests. The key is we have to sit in here and balance those interests and decide if we're going to buy some of them, or try to mesh them together, but it's inherently worse with the personal property tax system. The other problem that we have is in the collection area. The collection of personal property becomes increasingly more difficult. And I think if you talk with any of your county officials who have tried to collect personal property tax, it's almost impossible. But the worst end of it has got to be the self-assessed part of it. And so throughout today, and I guess, Senator Lamb, your amendment is not one I'm particularly wild about, other than it fits in with a philosophic problem I have with personal property tax altogether, and that somehow, Senator Wesely, I think is right, you have to look for broader bases. Personal property has been narrowed so far that it is no longer a broad based tax. And I