

think, in reality, you're going to have to do away with it, not only because of tax policy, but out of necessity for assessment. Senator Hall, that was my little sermon on personal property that I don't like. This is not a set up question, this is a legitimate question that I have and have had for some time in dealing with tax cases, particularly when you go to court with them. One of the arguments that I've been faced with, in the second paragraph of Section 1 of Article VIII, in the revenue, it says, taxes shall be levied. And then it goes on, by valuation, uniform and proportionate, upon all tangible property. Do you know that there are people out here who believe that that mandates that we must tax personal property...

SPEAKER BAACK: One minute.

SENATOR KRISTENSEN: ...and they read that literally as a mandatory directive that taxes shall be levied upon all tangible property and franchises? Throughout the hearings, has that ever been presented, and I'd be interested in, obviously, you haven't had time to prepare that, but that that is a very directive in the Constitution, taxes shall be levied on tangible personal property. Do you think that that is a constitutional mandate that we must tax personal property?

SENATOR HALL: Senator Kristensen, the first question that you asked, has it ever been raised in committee. That specifically, the question of the tax being mandatory, in terms of personal property, no, not to my...not to the best of my recollection has that come up. Now the issue of taxes shall be levied by valuation...

SPEAKER BAACK: Time.

SENATOR HALL: ...uniform...I'll answer another time.

SENATOR KRISTENSEN: Thank you.

SPEAKER BAACK: Thank you, Senator Hall. Senator Schmit. Is Senator Schmit here yet? Senator Moore. Senator Lynch.

SENATOR LYNCH: Mr. Speaker and members, so far I haven't said much, but as I sit here and listen to all of this, it reminds me that we are trying to find ways around the problem in such a way that we complicate it even more. I'm just going to throw this out to you, I don't have the amendment before you now, but I