

are taxed. In every type of tax that you find, you can find those inequities. And the fact of the matter is that in the area of the property tax there are so many variables relating to assessment, relating to jurisdiction, relating to the entities that tax individual parcels of property whether they be homes, whether they be agricultural units of, you know, farms, ranches, whatever, that, sure, you're going to be able to find inequities out there. I would...I would stress that I'm not saying that that's not the case. I'm simply saying that from a...from a taxation point of view, from a tax theory point of view, there is a basis for paying tax on property that's owned and I'm not...I'm not going to stand here and tell you it's equitable because it's not always.

SENATOR ROGERS: I guess you answered your question your own way. I guess you really didn't answer my question but it's a hard question to answer and I agree with that. You talk about the inequities, that's one thing that if you would look at that handout that gives the total tax bill, it started off with a lower 20 percent, people that make \$11,000 pay 16.9 percent and you get up to the top 1 percent and they only pay 8 percent. I think that's unjustified, too. Maybe that's something that over a period of time we could correct because I think we've had bills in here before to at least have the wealthy pay basically at least the same percent that you and I pay, Senator. And I agree with that 100 percent. Thank you.

SENATOR LABEDZ: Thank you, Senator Rogers. Senator Moore, on the amendment to the amendment.

SENATOR MOORE: Well, Madam President, and members, I guess since the body is in semirecess here I will talk a little bit because, you know, Senator Schmit and Senator Rogers bring to us an amendment that I'm sure many of us out in the country hear often. We go out there and many of my neighbors from the farm say, golly, we've just got to get rid of property taxes. We just...property tax is the most unfair tax, I'll pay all the sales and income tax in the world that you want me to pay. I would be...I mean, many people, and I don't want Senator...I don't want to endure Senator Chambers' wrath too much when I say that but there are people out there that say that, many people. I'm sure Senator Schmit hears it, Senator Rogers hears it, other people say do away with property taxes, put it all on sales and income. I mean, I've had elected officials call me up in the last two months telling me that that's the way to solve the