

whatever?

SENATOR HALL: The answer to your question, Senator Beutler, is no, the sentence reads as this, it says, the imposition of any other tax which results in the discriminatory treatment of a common carrier by railroad, subject to this part.

SENATOR BEUTLER: Okay, so we know that it applies...that as far as this being an inventory tax, that makes no difference. That's not the question, right?

SENATOR HALL: That's correct.

SENATOR BEUTLER: Okay. And we know also that they are being asked to pay a different rate. So the only question remaining is whether the classification, based upon being centrally assessed, is a difference or a distinction. Is that...does that get to the...

SENATOR HALL: It...well, the question is whether...

SENATOR BEUTLER: ...question?

SENATOR HALL: ...it's a reasonable, rational classification. Does it...and it...

SENATOR BEUTLER: And as far as the basis of the classification is, doesn't...isn't the distinction, doesn't it only go to the method of collection? Is there any other real distinction than that classification?

SENATOR HALL: Well, are you asking about this specific classification?

SENATOR BEUTLER: I...

SENATOR HALL: Of centrally assessed properties?

SENATOR BEUTLER: Yeah, right.

SENATOR HALL: Yeah, there has to be...there has to be some uniformity of the class. I mean you can't just take and lump five different groups of individual companies in there and say, you make up class A, you make up class B. There has to be some commonality in terms of their type. These all happen to be