

about it. But if you think the taxpayers are going to do this, they are not. They're going to vote against this constitutional amendment and they're not going to accept this responsibility and they're not going to choose to raise the sales tax to continue to fund the farm machinery exemption. They won't do it. It is not in their self-interest and they won't act in that way. The farm element of this state is going to have to find a coalition with 200,000 other people if that constitutional amendment is going to succeed and those 200,000 people are not going to vote themselves a tax increase for this purpose. We as a body share two basic tenets, that no matter how you fall out on 1063 or 1120, we both agree on it. First, amend the Constitution and, second, don't tax inventory. Those systems will be imperiled if this amendment is adopted. I do not doubt Senator Johnson's argument and his list of three points. It is fair in the sense that it treats everyone the same. It is simple and it is constitutional. The difficulty is that people will not shoulder the burden to pay for the continuation of an exemption that they do not enjoy when there is no other shared benefit to be had out of the bill. You're not going to get 90 percent of the population to dig in their pockets so that they can pay for the continuation of a personal property tax exemption that 10 percent of the public enjoys. Now I agree that agriculture needs some remedy this session and I will help work on that in the context of 1063. I won't work on this context and in my estimation this is the death knell of a constitutional amendment. It will put inventory back on the tax rolls. It will keep business machinery there and it will put farm machinery back on the tax rolls as a consequence of doing this amendment. I understand Senator Johnson's arguments. I think they are fairly put, but the net political result is the people of the state will not support this in much larger measure than the difficulty inherent in getting the kind of votes necessary to support a constitutional amendment if 1063 is the basic working document in trying to get a constitutional amendment passed.

PRESIDENT MOUL: Thank you, Senator Landis. Senator Hall.

SENATOR HALL: Thank you, Madam President and members, I rise in opposition to Senator Johnson's amendment but for none of the reasons that Senator Landis laid out because I don't believe many of the arguments that he makes are true. I think they may very well hold some water for some people, but they clearly don't for me. I think that you're going to have an extremely