

never have been pursued and we all know that. For us to suggest in any kind of legislation that we're going to help taxpayers by limiting spending at the local level is also ludicrous. Unless we do it to ourselves and limit how much we spend, don't talk about local jurisdictions limiting what they spend simply because they use a property tax or, unfortunately, an absence of personal property tax to support those jurisdictions. Scotty Moore mentioned the need for consistency, but let's take a look real quickly. Personal property tax is not consistent because obviously if you own a car you pay a personal property tax. Real property isn't consistent because if you've got ag land values you're paying 20 percent less than everybody else is paying. Business inventory exemption is not consistent because if you're a businessperson in town and you have equipment you pay a tax and if you're in the ag business you don't. So let's not use words on this floor like consistency and uniformity and try to fool people in the state into thinking that we want to develop a fair tax system and that's the reason I raised this issue at this time. I wanted to point out that we can't talk about taking off personal property unless you take off personal property, everything, including motor vehicles. Let's not talk about developing something fair when at the same time we're trying to protect exemptions that have obviously proven to be unfair and, in fact, lawsuits have determined that it's unfair and we're forced to change the system. So let's not talk about additional tax on this floor too much more. I intend to oppose every one of them until we begin to talk about developing a base that is fair for everybody to begin with and you can do that...

SPEAKER BAACK: One minute.

SENATOR LYNCH: ...in a lot of ways and you can't be successful with any kind of an amendment that is going to go before the voters if you take out a uniformity clause and unless that constitutional amendment begins with a base that's fair for everybody in this state. The taxpayers are not dumb. They are fed up and they're tired of hearing people like us talk about we've got to be fair when they know darn well in their hearts the tradition of this body has to be...just has been just the opposite. To take care of some interests at the expense of everybody else and if you're a taxpayer, think about the exemptions you've got. If you're one of those taxpayers that never got an exemption in your life, you're the one that made up the difference. And if you're a taxpayer that has some exemptions, try to find it in your heart to share some of those