

substantial question as to whether or not we can go ahead without a constitutional amendment. It's enough of a question, in my mind, that without question we do need to address the constitutional amendment. And that if we do exempt all personal property in 1120, or in this amendment to 1063, in all probability we are going to have a very close call in the judiciary as to whether or not that is a constitutionally permissible classification. So I think we need to discuss...and I might ask Senator Kristensen, because I've asked him...I've talked to him a bit, and if I might ask him a question.

SENATOR KRISTENSEN: Yes.

SENATOR ASHFORD: Senator Kristensen, I just talked to you briefly about the issue that was raised about the four classifications of...that were referred to in the MAPCO case, the four types of personal property. And we discussed that. And I believe you gave me your view that...about that. And I wish you would give that to me now.

SENATOR KRISTENSEN: Thank you, Senator Ashford. I referred down in MAPCO a little bit later, because the argument seems to be here that all personal property is eventually going to come off, and that's not what the court said in MAPCO. And I...the copy I have is at the bottom of page 21, and it is really towards the end of the fifth subsection of the court. And it's where they are overruling Stahmer and they are saying, here are the reasons we're kicking out those four exemptions. And those four exemptions were kicked out because they were the culprits in Trailer Train, in the 4-R Act. Those four items created the unconstitutional climate of allowing for 75 percent of all the property to be exempt. That's the reason they're there. Then you've got to go back...

SPEAKER BAACK: One minute.

SENATOR KRISTENSEN: ...to Northern and say, well why don't you go after household goods. Northern is very clear. No one's quoted from that yet, but that is a very clear case that household items and household goods are, in effect, diminimus because they are so hard to collect, value and do. That...

SENATOR ASHFORD: Thank you, Senator Kristensen.

SENATOR KRISTENSEN: ...subsections out.