

on each side of them. We don't know how much money is going to come in, and to assume for a moment, as the Department of Revenue has starting, well, really in between May 12th and June 1, really in a matter of, you know, less than 20 days, there is going to be a 100 percent compliance under this new law, even if everybody wanted to, is unreasonable. That simply is not going to happen. It won't happen in that 20 day period, and I argue it won't happen in '93, '94, maybe by '95, '96, if, and only if county assessors spend a lot of time subpoenaing depreciation worksheets, spend a lot of time auditing things will we ever get close to 100 percent compliance. It is that simple. And if you are going to hold this out as a hold harmless in how much money it is going to raise, I think Senator Hall raised a good point. You had better either find more property to tax under this plan, or raise the value of how we are going to tax it. Because, otherwise, it is going to do what Senator Hall has mentioned, because whatever error there is, it is going to come right out of the homeowner's pocket, whatever error there is is going to come right out of real estate, ag land's pocket. Unless you account for that, you'd better be willing to low ball the numbers. If anything, I have only been in this body, this is my sixth session, and I gave this friendly advice to Governor Nelson in November, if I've learned anything about taxes, whatever you do guess low. Don't guess high and fill people with expectations only to have them...those numbers not come true. Be conservative and say here is probably what it is going to be under an ideal scenario, it may be this, and I think the numbers we are working on, unless you are willing to do what Senator Hall is talking about, this is the only way to assure...

SPEAKER BAACK: One minute.

SENATOR MOORE: ...what numbers be represented as to what this bill will do. That is the only way, in my opinion, that I will be comfortable in saying that there will be no impact there. I think this body has to look at that, and once again, whatever the error is is going to come out of the homeowner's pocket, it is going to come out of the ag sector's pocket. It will totally change that sector analysis. We know that. I think Senator Hall raises a good point that you have to understand that it isn't an exact...I am not being critical of the Department of Revenue because it is an inexact science, we must admit that, and I think the prudent thing to do is to draw back your estimates and say here is where we are comfortable that we think