

see much difference in the other day of the argument on the real estate. And so if you exclude one, why not many others, but I think it would narrow our tax base more than what we actually want to do, even though I am sympathetic with the breeders and they are not...certainly not every operation is handled the same.

SPEAKER BAACK: Thank you, Senator Nelson. Senator Beutler, you are next.

SENATOR BEUTLER: I would like to call the question, Mr. President.

SPEAKER BAACK: The question has been called. Do I see five hands? I do not see five hands. I do now. Okay, we will vote on ceasing debate. All those in favor vote aye, opposed vote no. We are voting on ceasing debate. Have you all voted? Record, Mr. Clerk.

CLERK: 7 ayes, 16 nays to cease debate, Mr. President.

SPEAKER BAACK: Debate does not cease. The next speaker is Senator Schmit.

SENATOR SCHMIT: Mr. President and members, for many years we have been subjected to criticism by the court and others because we do not treat all personal tangible property equally. And so there is today proposed a constitutional amendment which allows us to get rid of the equal and proportionate clause of the Constitution and we put in its place then one of the least credible types of tax programs that anyone could ask for. And as an example, I am sure you have heard others, anyone one of us could sell three identical female animals, one would go into a breeding herd, would be taxed; one would go to Senator Wehrbein's feedlot, would not be taxed; and one would be kept in my own herd to be raised, to be utilized as a replacement heifer, would not be taxed. Now I understand that we are getting rid of the equal and proportionate clause of the Constitution, but by getting rid of it, does that give this Legislature the right to be as discriminate as we can possibly imagine in putting in place a tax program? We totally violate the ability to pay rule because for the most part those who are just starting to farm or starting in business will be required to pay the taxes. We totally violate any kind of proportionate taxation and we totally also abdicate to someone else the method