

confined with the language in the MAPCO case, this is the amendment that says that household goods and charitable will go on as well?

SPEAKER BAACK: Senator Elmer.

SENATOR ELMER: Senator Moore, I drafted this amendment to address household goods alone, household goods and personal effects. I did not include charitable organizations nor the other exemptions that are currently in effect in the personal property tax schedule. When I was thinking about this amendment and the things that it could do for the passage of the CA, I thought this would probably be far enough to go and besides that, I didn't have time to draw a proper amendment here at my desk to be able to accomplish all those different...address all those different exemptions.

SENATOR MOORE: Okay, well I think that would be the proper amendment to file because I think I'm a believer in what Senator Landis said this morning, if you read MAPCO and you read Enron, you read the Constitution, the best thing to read, you have a copy of it, is it Judge Shanahan's dissent in the MAPCO case, it paints out very clearly what Senator Elmer is talking about, that you follow any sort of logical conclusion, if you agree in the direction that the court going, the only place you can go with that logic as 775 has gone, household has gone, charitable has gone. You can read that case and, I mean, Senator Landis gave a very compelling argument today after...after he said, we're confined by this, when I pushed him on it he said, well, but they don't mean it about that, but read the Shanahan dissent, and I wish you would, I think that paints it very clearly, that there is much more at stake here. If the uniform clause, uniformity clause is the supreme doctrine that must guide our tax policy on personal property, you can't...I mean, I don't know how on earth you have an administrative problem that is supreme to the Supreme Court's judgment. I just...I cannot fathom that. How you can say that, yes, it's unconstitutional but it's such an administrative nightmare, it's not workable, I just cannot fathom how a court could say that even though they really did say that in Enron. I think the Shanahan dissent, and both those cases you ought to read, and I think that gives credence to the fact that it was talked about, 775 and things were not at issue, therefore, they were not addressed in MAPCO. I think Senator Elmer's amendment does, once again this is my opinion and my opinion only, accurately reflect what does