

past, many of my constituents have not understood with regard to the personal property tax system, for example, why it was fair to tax business equipment but not farm equipment. And so we put an end to that, but now we come to the sales tax and effectively through the refund system we are saying no sales tax on farm equipment but there will be continue a sales tax on business equipment, office equipment and maybe that's even a more serious matter for us to have to explain to our constituents because it is the sales tax. It is not the personal property tax and I think there is a difference there. There is, I can see, a very strong perception on the part of the rural senators that they are taking the brunt of this change and I don't think that there is any two ways of looking at it if we all started from the same point in time. Yes, you are bearing the brunt of this particular change, but we don't all start from the same period of time. It's not entirely fair, in my opinion, to start from the point of time right now and say what's fair. Perhaps we should go back in time as many of my constituents say, do with me, and say, look, they've had the blessing, they've had the privilege of an exemption on farm equipment all these years. They never did perceive the fairness of why these things were treated differently in the first instance. And so the argument of unfairness depends on what point of time you start at and exactly what you look at, the scope of what you look at. So what I'm saying to you is, as hard as it is for some of you on the rural side, it is not going to be easy for those of us on the urban side and we are taking a risk, and if property taxes do go up, real estate taxes, I'm going to be in some trouble I'm sure. But I hope all this more intense squabbling we seem to have done today is a little bit like when I used to take...

SPEAKER BAACK: One minute.

SENATOR BEUTLER: ...my kids on vacation and just before they got real tired and fell asleep in each others arms, that was always the worst time. That was always the time they squabbled the most and I suppose it's too much to suggest that we're going to fall asleep in each others arms here in the end, but I sure hope that we will bite the bullet, all of us, and come to a compromise on this and let it be. Thank you.

SPEAKER BAACK: Thank you, Senator Beutler. Senator Wehrbein, you're next.

SENATOR WEHRBEIN: Mr. Speaker and members, just briefly I'm