

and they'll probably invalidate whatever bill we pass in an attempt to exempt personal property from taxation with the possible exception of taking all of the taxes off personal property.

SPEAKER BAACK: Thank you, Senator Schmit. Senator Will.

SENATOR WILL: Thank you, Mr. Speaker, members of the body. I rise to support the first divided part of the Warner amendment. I think that it does need some tightening up. I think Senator Hall has an amendment drafted to it that does that. I have been looking at another amendment possibly that can further restrict it. But I think, frankly, I would disagree with Senator Moore, I think that it is good to leave the uniform and proportionate clause in there to apply to at least a portion of property. And I guess as far as the allegation that this is a bastardization of the uniformity clause, if that is what we are worried about, we should have repealed the uniformity clause when we enacted the ag land valuation scheme that we did, because that's where we exactly departed, Senator Hall didn't vote for that, neither did I, where we departed from the uniformity clause. We have done that in the area of real property already so that is an argument that holds absolutely no water at all. We are at a point now where we are talking about creating a different situation for or a different method for taxing personal property, and I think we need to do that in as tight a fashion as possible. If we are going to...we need to make a departure from the uniformity clause, I think we should do it as carefully as possible and that we should retain uniformity for as much of the classes of personal property as we can, and I think the Warner amendment with some slight modifications that I think will be coming down the line is a responsible method for doing that, and I would urge your vote to adopt this amendment.

SPEAKER BAACK: Further discussion on this section of the Warner amendment? Seeing no other lights, would you like to use this as your closing?

SENATOR WARNER: I can. Mr. President, members of the Legislature, I should apologize because I started out here a little slow. I was to get up to speed on these. Those of you who, and Senator Moore, who raised the question as to the uniformity in the first way that the Legislature could value personal property, it is restricted, if you read it carefully, shall be taxed at depreciated cost using the same depreciation