

SENATOR SCHMIT: It's always dangerous to ask a question on this floor if you don't know the answer. It's frequently embarrassing, but I'm going to ask it anyway. It would appear to me that we have been told that we need to remove the equal and proportionate clause because of the conflict between real and personal property. I have a conviction that if we exempt all personal property, we do not need to repeal the equal and proportionate clause. Then we get to the depreciated method of taxing certain types of personal property and I would like to know from someone, perhaps Senator Warner, if the reason for the language in Senator Warner's amendment is so that there is no problem insofar as the court is concerned with not having uniform and proportionate apply to not the taxable property but the nontaxed personal property. Is there a problem there? Or is there not a problem there, Senator Warner?

SPEAKER BAACK: Senator Warner, would you respond, please.

SENATOR WARNER: I'm not aware that there would be a problem...

SENATOR SCHMIT: You do not believe...

SENATOR WARNER: ...at least as I answer the question as I understand it, I do not believe that is a related issue here.

SENATOR SCHMIT: What you are saying then is that with or without, with your amendment or with the Hall amendment, it makes no difference that a taxpayer who is paying tax on personal property, under the depreciated schedule, would not be able to...would not have a valid claim if he went to court and challenged the nontaxable or personal property of another individual?

SENATOR WARNER: Senator, I...if I'm understanding your question, I don't think the addition or the deletion of the words is likely to be an issue as to the specific question you are asking. This...the words that are in there now applies to that property which is being taxed, that is depreciable property, and it must all be under the very words of the amendment itself, must use the same depreciation method for all depreciable property. Your question, I think, goes to whether or not the court would accept as two classes of personal property depreciable and nondepreciable as the two classes and I don't believe that the words "uniform" and "proportionate" would be a factor there as to whether or not the classes, those two