

correct?

SENATOR HALL: That's correct.

SENATOR WILL: Would you, assuming that your amendment would get adopted to this, would you be open to language that would state that in your amendment as well, that within the framework of personal property alone as a class, that there would have to be uniformity as far as taxation would go?

SENATOR HALL: Yes.

SENATOR WILL: I think that would be a...that would be a wise amendment to adopt, I think. I would certainly, wholeheartedly support the Hall amendment with that added safeguard. With that, I would urge your support for the Hall amendment. I would give any time I have left to Senator Hall.

SPEAKER BAACK: Senator Hall.

SENATOR HALL: Thank you, Mr. President and members. Thank you, Senator Will. The argument that Senator Landis makes is, you know, based on an activist court, I don't have a problem with the court sticking up for folks who don't get exemptions. If that's activist, fine. The alternative, I guess, is to stack the court with a bunch of dolts that don't do anything, and just don't address the issues. I...I...I mean...I prefer not to do that. I think that it makes good sense to have judicial decisions that look at the Constitution and say, yeah, this is unfair. There are protections built into the Constitution to keep folks from having to be treated in an unfair manner. You know, go back to even the 1989 case on Enron, where they...the court ruled on equal protection. They didn't rule on uniformity. And look at LR 219 as it's proposed to be amended. You know, under that...

SPEAKER BAACK: One minute.

SENATOR HALL: ...provision you cannot exempt personal property, all personal property, unless you spell out the exemption in the Constitution. You either have to tax it by depreciated cost, or you have to tax it on an ad valorem basis, uniform and proportionate. You can never come back without first changing the Constitution and building in an exemption and exempt all personal property, never, never ever without first going through