

the core of the issue that divides us. Now part of my problem, as a nonattorney, is we are getting into what is the correct legal interpretation of words that look exactly the same to me. Having a discussion last night with a member of the body, I made the observation that it is almost like one side saying we need to use the word "almost" and the other side saying we need to use the language "very close to" and there is this intense legal debate about almost meaning something different than pretty close to, and we can't quite get resolved of it. Ironically, as we were discussing it this morning, there was a message that came in for one of the people that was there to call home, it is not an emergency, but it is urgent. And trying to determine what is the distinction between emergency and urgent, and evidently to attorneys and judges, based on case law history, there is a distinction. Having said that, that's the area I think where we are in is trying to make distinguishing features between rational or reasonable or special legislation or Fourteenth Amendment. It is really tough for those of us not attorneys to understand that, but I guess my bottom line is I recognize we are not going to pass a constitutional amendment with 40 votes unless we leave the power of the Legislature someday to exempt personal property. I would prefer that the Legislature not have that authority. I would prefer that as long as we are going to have a property tax system that if we are going to tax real property that we should also have to tax personal property. Having that as a personal goal and desire is not enough though. We are in the midst of a property tax dilemma. I guess the term "crisis" may or may not be overblown, but we are in a dilemma where in order for us to alter the status quo, which is taxation of all personal property, except for household and charitable goods, we have to pass something. So I am willing to allow an exemption,...

PRESIDENT MOUL: One minute.

SENATOR WITHEM: ...the ability of future legislatures to exempt portions of personal property to remain in the Constitution. The question is, how large an exemption can we have and what ought to be the standard for judging future legislatures when they exempt personal property. I do not want to see us be able to go down the road of next year exempting \$2 million worth of the base of personal property, the next year another \$2 million, the next year another \$2 million, as legislatures have done in the past. I would like to see us consider broad tax classifications and make rational decisions and also then be