

SENATOR WEHRBEIN: No, say the Supreme Court says in another decision that...an extension of MAPCO, MAPCO III, that household goods must also be taxed, and this amendment was in, the proviso was in, how would that impact their judgment then if we were to change the Constitution so the household exemption would be out? Would that make it a higher standard or a lesser standard?

SENATOR KRISTENSEN: Well, it wouldn't have anything to do with standards because there is a specific phrase in LR 219 that talks about household goods, and it is existing language that we have had in there. I would refer you to page 5 of LR 219CA where it talks about household goods and personal effects, as defined by law, may be exempt from taxation in whole and part. That's...I mean that phrase is in the Constitution currently. We reenact it in here to do that.

SENATOR WEHRBEIN: Okay, let's use livestock then, the rest of livestock. I am trying to find something that equates to what...how his amendment might impact where we could have a potential disagreement in the future. I am trying to find something that the standards would be seen by...seen differently on both sides.

SENATOR KRISTENSEN: Well, certainly...

SENATOR WEHRBEIN: Maybe household goods wasn't a good example.

SENATOR KRISTENSEN: No, I think that livestock, if you are talking about someday people wanting to come back in and exempt those things...

SENATOR WEHRBEIN: Totally.

SENATOR KRISTENSEN: ...totally, that the language that I'd prefer to see in there...

PRESIDENT MOUL: One minute.

SENATOR KRISTENSEN: ...would be the test, and I have got that drafted I'm bringing down because I think that addresses that issue, but then if you use Senator Lindsay's language, you may be putting a standard in there that is so high you can't deal with any other exemptions ever.