

CLERK: Madam President, Senator...Mr. President, excuse me, Senator Kristensen would move to amend the Lindsay amendment. AM3454, Senator. (The Kristensen amendment appears on page 1286 of the Legislative Journal.)

SPEAKER BAACK: Senator Kristensen.

SENATOR KRISTENSEN: Thank you, Mr. Speaker, and members, being passed out to you now is AM3454 which is an amendment that has been worked on really for the last couple of weeks with Senator Lindsay. He's always had a concern and I think some of the people who have been hesitant about the constitutional amendment have been concerned about as well, only for different reasons. And the different reasons are that exemptions into the future from one side would be given freely. Whatever power they could muster in the Legislature, they could easily get an exemption, and the other side worrying about, gee, we'll never ever be able to get an exemption ever, ever again. Those are two maybe at some times irreconcilable positions, but at this point in time the need for a standard had to come forth. Senator Lindsay attempted to do that standard last week by saying never again will there be exemptions. That's a position that's not acceptable, probably to both sides. The other standard is, well, we'll give exemptions however the Legislature so determines and then be quiet on the standard. That, too, is not acceptable because it leaves no standard. It leaves no burden, it leaves no hurdle that has to be jumped. What this amendment would do, if you turn to page 7, this is going to be inserted on line 2, and I will read to you what...and this is under the exemption section of the Constitution. "The Legislature may define and classify personal property in such manner as it sees fit." Have no problem with that. It's been current language that we've had for some time. "Whether by type, use, user or owner and may exempt any such class or classes", and then this is where my amendment comes in, "of property from taxation if such exemption is reasonable, or may exempt all personal property from taxation." You may take it all off if you please. But if you are going to start to piecemeal, you are going to have to come up to a standard of reasonableness. Now what is that standard? Is that standard just any...any purpose at all? No. That reasonable standard is going to be somewhat higher so it is not just a willy-nilly whenever we can get 25 people and if we can call a cow a horse and if we can call chickens fowl, well, I guess they are fowl but if we call chickens fish or whatever we want to do. You can't willy-nilly do that. This