

SPEAKER BAACK: Time.

SENATOR MORRISSEY: If it's clear cut, it should be quickly done. If it's not clear cut, then how can we continue saying it's clear cut? Thank you.

SPEAKER BAACK: Thank you, Senator Morrissey. Senator Withem, you're next. Senator Schmit, you're next.

SENATOR SCHMIT: Mr. Chairman and members, for those who have some questions, I believe the oral arguments on the Jaksha case and the Bahensky case are both scheduled for April 9 at the same time. The Homebuilders case has been thrown out. The Jaksha case is a very broadly put together objection. The Bahensky case is just strictly against the depreciation surcharge. That is the limitation on that lawsuit. So I do not know, nor does anyone know, of course, what those results will be, but I wanted to explain because I have followed those very carefully and you will recall, of course, the Homebuilders filed an action also and that has been thrown out. I have read the Jaksha brief and again, I am not an attorney, but it would appear to me that it is extremely broad. It refers to both the problems between real and personal property and it is an extremely broad case. It will be, if I give my cornfield opinion, a long time before you get an opinion on the Jaksha case. The Bahensky case is very specific and, of course, is one which where I happen to agree with that same point of view, that the depreciation surcharge in that instance is unconstitutional. We will see whether or not the court agrees with me. And also, relative to the comments about inventory and the amount of agricultural inventory on the farms and ranches today. I recognize that. I recognize that also. But my concern has always been that this Legislature would change the definition of inventory to specifically exclude livestock and/or grain and other types of inventory held by agriculture. That can happen and it will happen. It will happen, ladies and gentlemen, and I just as well try to stop the Missouri River as to try to stop that when it occurs. The entire issue of the personal property taxes is one which, of course, we are concerned with but the major problem is that on this floor there is a small percentage of legislators who have been personally involved with the payment of personal property taxes and so the experience of this Legislature is not as broad in that area as it is with sales taxes, income taxes and other types of taxes. The reason that rural people have insisted to me that they would prefer to take the chance of putting it all