

number of people, both on and off the floor of the Legislature and nobody has really come up with a valid reason why this is not a fair and equitable way of handling this problem. If there is a problem, I would like to hear about it. But I would...I would appreciate your vote on this amendment.

SPEAKER BAACK: Thank you, Senator Lamb. Senator Conway.

SENATOR CONWAY: Thank you, Mr. Speaker, and members, I rise in opposition to the Lamb amendment. And will be holding off for Senator Warner's amendment which is virtually identical to an amendment that I carried last spring when we were faced with the potential of the same problem. Automobiles are unique in the way that they are taxed. We pay that property tax at the beginning of the period instead of the end of the period, unlike a tractor or any other piece of equipment where we have a period of time when it isn't even on the schedule and does not have a taxing period until we meet some magical date, the 1st of January, if so chosen, and then comes on the tax rolls and is paid after the fact and after the ownership period. With automobiles, we also have a bit of a uniqueness by virtue of paying that tax at the beginning of the period when we register that vehicle in that we might buy that automobile in another county and quite often do and that tax, if, in fact, they come on the tax rolls under the personal property tax as inventory, there is going to be added to the price of the automobile, literally, the cost of that tax as an additional amount of purchase price when you buy that automobile. That's going to vary all over the state and as we then move over to...and in my case if I bought an automobile in Douglas County and went to Wayne County, I'm in a situation where I paid Douglas County's property tax, so to speak, at that rate, I will have a different rate in Wayne and let's say I purchase that vehicle and have it for six months, I'm then entitled...and sell it, I'm entitled for a refund on a tax that, according to the Lamb amendment, was never paid by me but was paid by the dealer. And so I'm still entitled to that refund because there's nothing in the amendment that addresses the refund provisions associated with selling an automobile short of the entire year's term that you paid the property tax on. So, as you put this whole twist together, you're going to see that the Warner amendment, because of the uniqueness of the automobile paying that tax up front, is really the only way that one can do it to make any particular sense. In essence, what you're doing is prorating out the amount of money paid up front by the dealer and then as the owner takes