

SENATOR WARNER: Yes.

SENATOR MOORE: Which is not passed. Under our present...under the multitude of court cases we have had in the past, though, this is the definition of equal treatment, is it not? Our present Constitution as it now stands...

SENATOR WARNER: Well,...

SENATOR MOORE: ...as ruled by the court, my amendment is the definition of equal treatment.

SENATOR WARNER: I don't believe so, Senator. If I am understanding your question correctly, equal treatment would be exempting all real and personal property under our existing Constitution because I believe the two are tied together.

SENATOR MOORE: Well, no,...

SENATOR WARNER: You and I disagree on that.

SENATOR MOORE: Well, we would disagree on that, but as far as Enron and MAPCO cases, equal treatment is what my amendments...is exactly as defined by my amendment, correct, Senator Warner? Well, you can (interruption)...

SENATOR WARNER: Are you talking under an existing...an existing Constitution defines real and personal property taxed together and there is a single class of centrally assessed property, and those cases, and I am kind of paraphrasing now, but you would argue that it was unequal treatment because the railroads were treated differently under the 4-R Act and under the centrally assessed. And I am talking about if CA 1 is approved, under that provision which allows the state to treat as a separate class those federally mandated requirements without having discrimination occur with the balance of our tax system tied to that 4-R Act, that is correct.

SENATOR MOORE: Okay, thank you, Senator Warner. And I would contend that actually, under CA 1, your statement about my amendment is probably true, but CA 1 is not passed yet. I think historically in this state we have tried to maintain some degree of uniformity within class. We have had a number of court cases with our present Constitution which says all centrally assessed