

reason behind uniformity clauses and the fact that virtually every state in the nation has one in some form or another, some are more, I guess, strictly interpreted, such as Nebraska's, and others that aren't so strictly interpreted. But what you are doing here is going beyond the issue of, I guess, strict interpretation as opposed to lax interpretation. What you are doing is saying there is going to be no interpretation of not only uniformity but as it relates to potential exemptions that could be placed into statute, you are wiping that out as well. You are arguing, first of all, that we don't want to have it uniform to the class of tangible property, that has been stripped, and then you go about saying that even though we are going to allow for those exemptions, we are not going to have any kind of test out there as it relates to, when I talk about historic, I am talking about historic as it relates to the Fourteenth Amendment in terms of a rational test, that test which would have to, first of all, be argued at the state level, and then it would have to be appealed to the federal courts, and to the Supreme Court and, frankly, what happens is, is that they won't accept it. They are just not going to accept it. That is what you do, when you adopt this amendment, you guarantee; not guarantee that the court will see it in this sense, the Supreme court, they will see it a sense, which means they won't deal with the issue. They won't accept the case. They will just throw it out. They won't accept...they won't take it. That is what you do when you adopt this amendment to the committee amendments. You guarantee, you ensure, through the Constitution, by stripping this one word, crazy as that sounds, one word will mean or at least it has the potential to, in effect, deny the ability for any taxpayer to argue this in front of the highest court in the land because you are taking that away. But that is exactly what you are doing through this amendment. You are stripping the ability for that to ever take place, and that is clearly what the proponents of the amendment have said, because that is what the historic perspective is with regard to the U.S. Supreme Court as it relates to state tax issues. That is what they have done. They have been very lax, lax in the sense of not having to take up these issues saying that those better belong in the state courts, and we are going to endorse that. The only way you ever get there, get there being the Supreme Court, is if you have some test that has to be applied that the Supreme Court will look at and say, no, we don't agree with that.

SPEAKER BAACK: One minute.