

SPEAKER BAACK: Time.

SENATOR CHAMBERS: ... and say enjoy. But this one I am enjoying to the hilt.

SPEAKER BAACK: Thank you, Senator Chambers. Senator Will.

SENATOR WILL: Thank you, Mr. Speaker, members of the body. I, once again, rise in opposition to this amendment to LR 1. I guess, just the point I would like to make right now is if you understand what the theory of pulling the word "rational" out of the amendment, as has been explained, and to my understanding at least, is that that takes away something that the Supreme Court might subsequently hang their hat on in making decisions regarding classifications of personal property that are made. And, in essence, the theory is that with that gone, the court will have to rely on perhaps their interpretation of the federal equal protection clause. And if that is the case and that is the sole guiding beacon when they make their decisions regarding classifications of property, that we may well or someone may well be able to make an argument to a higher court on the federal level that would then go and overturn what our court has decided, and, I guess, understanding that being the theory and that being the game that we are playing in pulling wording out of the constitutional amendment that we are here, I guess, I would question the wisdom of whether the Legislature actually ought to do something like that. I think we all have been disappointed and unhappy with Supreme Court decisions. I think any single one of us can look at some of the decisions that have been made with respect to the tax issues and see some logic that we view as very strained in an interpretation of how our Constitution relates to our property tax statutes. However, I guess my sense as a legislator is that we ought to be dealing with issues such as this on the state level, that we ought to be structuring our Constitution so that we have protections in there that are designed to ensure that we have a fair property tax system, that, in fact, our courts can refer to them, and that they do exist in our Constitution as our fundamental body of law without having to resort to federal levels of protection. Even though our court does that now, you know, it has made reference to the Federal Constitution in some of its tax decisions, but I think the best route to take is to make sure that any classifications that are made are rational, that our Constitution says that, and I think that is the responsible way to go. I would urge you to reject the amendment. Thank you.