

provide, I guess, for the implementation with the various counties.

SENATOR WARNER: I am...I am told that such a manual was not likely to be on farm equipment, at least, would be pretty sketchy for 1991, just simply in terms of time.

SENATOR HALL: Okay, right. And I remember when we had this discussion in committee. Now the other question I have relates with...it's line 6 of that Section 33, or line 6 on page 1, I guess, and we talk about the county assessor may use the manual and the federal depreciation schedule submitted by the taxpayer. Does that mean it has to be used together? Because then you go down to Section 35 and it reads, the county...and that's for the purposes of, you know, agricultural income producing machinery and equipment, and then you go down to Section 35 and the county assessor may use the federal depreciation schedule submitted by the taxpayer with his or...with his or her federal tax return in determining the actual market. I...my question is just this. I think I understand the intent or maybe I don't but in Section 33 is it mandatory in the sense that they have to be used together when it says "and"? And then in Section 35 is it permissive that they don't, I guess, they don't have to use that federal depreciation schedule as it relates to business equipment, whereas in the ag machinery and equipment it does have to be used in conjunction with.

SENATOR WARNER: No. It's permissive, as I believe we're limited to doing, to...to be both if they can.

SENATOR HALL: Okay, so you use the manual on the machinery and if you choose to, if the assessor chooses to, they can use the depreciation schedule. And I'm...all this is is semantics, it's not an issue of...I understand what the intent is.

SENATOR WARNER: I understand. It's...I...originally, I would have wanted the mandate, Senator Hall.

SENATOR HALL: Right.

SENATOR WARNER: I feel they can do it, so at least there is some reference for a guide so that there can be utilized...

SENATOR HALL: Well, my only point is that when we talk about the manual that when we're saying they may use the manual. If