

bill. There still remains the question as to whether or not 1063 is challenged. Someone may well decide to determine if, in fact, this Legislature can delegate to the tax commissioner the right to negotiate that 5.2 million of taxes that the railroads are supposed to pay down to 2.2. I've sat on the floor during previous sessions, the railroads never paid more than about 2 million in taxes, about a million each. Exactly where they came in at. Why? Because that is about what it had cost them to litigate the matter and the railroads knew that, and Mr. Balka knew that, and all of us knew that. Anyone who is naive enough to believe the railroads are going to pay 5 million under the proposal that we advanced last session, 1063, had to be kidding themselves. But here we are again today, we are going to collect this money from this source because that's where we can get it. I don't think that makes it a fair tax. I am not going to recount for you the problems of double taxation, triple taxation, escape from taxation. All of you can argue those better than I can, have them more firmly ensconced in your mind than I do. What I am saying is that what was a bad tax in '91 is a bad tax now. I am a little bit like Senator Hall, if you don't buy this formula, then you are going to have to look at a tax on services. Well, I guess you throw everything in the pot, and someone has said, you aggies had better watch out, you are going to get it worse. Well, ladies and gentlemen, if anyone here today from the ag sector doesn't think it is going to get worse, he has got to have been standing on the outside the last few years. It is going to get worse. It is going to get worse for two reasons. First of all, the other side, the centrally assessed people and others, have some legitimate complaints. Now back in '76, when most of you weren't born then, the way you listen, the way you talk, we had an agreement made, and the agreement did not necessarily say that everything was equal but it was at least, in some respects, equitable, and everyone agreed. But the continual chipping away over the years rendered those 1976 agreements useless until in 1987 when this Legislature threw caution to the winds and made some personal tax exemptions...

PRESIDENT MOUL: One minute.

SENATOR SCHMIT: ...which could not be justified under any pretense. In any case, that began the escalation in the situation in which we find ourselves today. I am going to support the amendment because to do so is consistent. It does not necessarily mean that I don't agree with what Senator Hall