

ASSISTANT CLERK: Mr. President, Senator Brown would move to amend with AM3376. (See page 1319 of the Legislative Journal.)

SENATOR WILL: Senator Brown, to open on your amendment.

SENATOR BROWN: Thank you, Mr. President, and members of the body. This amendment would strike the language on page 4, lines 13 (sic) and 14 (sic), "and on different classes of property"; and in lines 13 and 14, "and classifications". This is the section that was referred to which would allow the Legislature to provide for differences in tax rates within and outside municipalities, and as it currently stands, on different classes of property so long as such differences and classifications are reasonable and are required by either or both an agreement between local governments for the support of a joint exercise of powers, duties, and conduct of an office or offices, or an agreement governing a merger or consolidation of local governments. I have great concerns that the language, that the part especially about classes of property, will violate the uniformity clause in Article VIII, Section 1. I am sure that the sponsors of this particular part of the language believe that the qualifying language offers enough protection for the uniformity clause, but I think if you look at what we are trying to get at, that different governing jurisdictions would have which have different priorities for services, would be allowed to maintain the previous levels of services through different tax rates in order to facilitate merger and consolidation, that that can be done without the language "on different classes of property." Senator Warner talked about garbage collection that is provided by a current subdivision and that might not...you might not want to have provided throughout a merged entity due to the cost, and I think that the language without the "on different classes of property" would still allow for that. The references to different classes of property receiving and paying for...and paying for through taxes different services I believe opens the Pandora's box where we may have to start serving as an arbiter of what property receives what tax rate, and that's certainly something that I don't believe that we want to do. The uniformity clause has been a part of the state constitution since statehood, and it is a protection for all taxpayers against discriminatory tax treatment in property taxation. We have been very careful, as a state, in amending this provision, and I am not certain that I