

believe that, especially in this section, that it is necessary to include the different classes language. Other states that have no restrictions on statutory classifications have endured ongoing political conflict and administrative confusion. Minnesota currently has classifications in fourteen different classifications, and that is after years of painful reform that reduced the number of classifications from over sixty in the mid-1980s. Everyone in Minnesota agrees that there are too many classifications still, but no one agrees on how to reduce them. We are seeing the political pain and contemplating a shift between sales, income, and property tax bases. Consider what it would be like if over sixty different politically active well-lobbied interest groups fought over shifts in the property tax structure alone. And so I have some grave concerns about this particular language and I am not certain that I believe it is necessary to accomplish what Senator Warner talked about in terms of allowing merged entities to have different tax rates to accomplish different kinds of services that are already there. And I would like to ask some questions of Senator Kristensen, if I might.

SENATOR WILL: Senator Kristensen, would you respond?

SENATOR KRISTENSEN: Yes.

SENATOR BROWN: Do you believe that the qualifying language offers enough protection for the uniformity clause?

SENATOR KRISTENSEN: I want to make sure I understand what you mean by, what was that term again?

SENATOR BROWN: Qualifying language.

SENATOR KRISTENSEN: Qualifying language.

SENATOR BROWN: The a...

SENATOR KRISTENSEN: Because what I think you are doing is you are amending the portion that is the exceptions to the uniformity clause that's there, if I...if I remember...

SENATOR BROWN: Yes.

SENATOR KRISTENSEN: ...correctly...