

SENATOR KRISTENSEN: ...on uniformity. If we are going to have different functions and we are going to consolidate some of those, we are going to need somehow to reward people for consolidating. Otherwise, take the garbage example, if you are going to collect garbage out in the county, the people inside the community, in other words the county will levy perhaps a garbage levy, well, that's double for the people in town because they are going to pay the levy that the city had and then they are going to get hit with the county levy. So that, to prevent the unfairness of doing that, that's the reason you want to have different classes and different tax rates is to encourage and put that together. Is there a fear that this violates the uniformity clause? Yes, there is, and that's the reason that we made the exception to the uniformity clause. We've always talked about in committee that where is the line? Where is too far, too many exemptions? This isn't an exemption.

SENATOR WILL: Time.

SENATOR KRISTENSEN: What this is is an allowance of classification.

SENATOR WILL: Thank you, Senator Kristensen. Senator Elmer.

SENATOR ELMER: Thank you, Senator Will. As all of you have probably noticed, I have declared LR 292CA as my priority, and the reasons for that are I've always felt we need to be able to have interlocal agreements between subdivisions that levy property tax, whether it's a community college district, a school district, a municipality, a county, rural fire districts, whatever there may be there, and in order to facilitate that, we do need to be able to do exactly what Senator Kristensen has described for us. In order to be fair, land that is not within a municipality has to be treated differently than land that is within a municipality, just because of the nature of services. Services can be similar but they are different and require different levels of funding, therefore, different tax levels. Senator Brown has a good idea in defending what she feels is a necessity in the uniformity clause. I think it is defended well. We can't have it both ways. We need to be able to be flexible and to maintain that flexibility, I think the language that is in the bill that the Revenue Committee has put it together has been studied well and should be maintained, and I