

people who would ultimately be paying the tax. So there is in effect a local agreement to accomplish those objectives, and it is intended to be again one of those items that is a tool if they want to use it in the fashion that would be permitted by the constitution after adoption of this amendment and later by enabling legislation. So even though there may be an exception being made, it is an expressly limited exception and it is an exception that certainly allows for judicial interpretation by insertion of the word "reasonable." At one time, I objected to the insertion of that same word in a different part of the constitution in these sections of the constitution having to do with taxation of personal property and real property. I thought it gave the court too much latitude to review actions of the Legislature. But on the other hand, it also does indeed stand as a word that allows the court to review decisions that might otherwise be arbitrary or discriminatory or unreasonable to use the negative of the word reasonable, and from that standpoint I think it is appropriate in this instance to use the word "reasonable" because it does indeed give the court an opportunity to review and to check any excesses that might occur in the use of these provisions. Within the context of these provisions, I think that's a reasonable authority, a reasonable door to open for the court and I'm comfortable in doing that. I would hope that you would be comfortable with the use of that word "reasonable" understanding that it does open a door for the court to review those decisions and to decide outside of the particular environment in which the exceptions are made whether or not they are appropriate, whether or not they are reasonable. It is an exception, Senator Brown, but it is a limited exception; and I think it is an exception that is useful as a tool if people who are attempting to implement various programs in their communities want to use it. I'm willing to give them the opportunity to do that.

SENATOR WILL: Thank you, Senator Wickersham. Seeing no further senators having a desire to speak on this, Senator Brown, you are recognized to close on your amendment.

SENATOR BROWN: Thank you, Mr. President, members of the body. Before I start on my closing, I'd like to say that I support LR 292. I also had merger legislation and I agree that we need to provide as great a flexibility as possible to encourage mergers to happen. I believe that the goal of this particular section of the amendment is to allow different rates for