

this is a carry-over bill, to 1986. I would like to have that adopted to the committee amendment. Then the committee amendment if adopted will essentially constitute the bill, and I will go and explain the committee amendment as soon as we adopt my amendment to the committee amendment.

SPEAKER NICHOL: Senator Withem, did you wish to speak...okay. Now the question is the adoption of the amendment to the committee amendments. All those in favor vote aye, opposed nay. Please vote if you care to. We are voting on the adoption of the amendment to the committee amendment. Record, Mr. Clerk.

CLERK: 21 ayes, 0 nays, Mr. President, on adoption of the amendment to the committee amendments by Senator Johnson.

SPEAKER NICHOL: The amendment to the committee amendments is adopted. We are back to the committee amendment. Any further amendments? Senator Vard Johnson, did you wish to discuss those further?

SENATOR V. JOHNSON: If I might.

SPEAKER NICHOL: Okay.

SENATOR V. JOHNSON: Let's see if I can explain it. For a one section bill and a one section amendment, it is a little bit complicated. County boards are required to provide the State Board of Equalization and Assessment their valuations. They are required to provide that on an annual basis, and by August 15 of each year the State Board of Equalization and Assessment, by statute, by statute equalizes valuations among counties. That is one of its functions. This committee amendment says that when that State Board of Equalization and Assessment equalizes valuations among counties, it says that if the State Board of Equalization and Assessment determines that there has been a valuation increase in a county over the previous year, which increase is not attributable to new construction, additions of improvements, or additions of omitted property, once they have determined that, then they know that the reason the valuations are being increased in a county is because the county has gone through a revaluation process. When that occurs, the State Board of Equalization and Assessment is to then determine how much property taxes would have to be rolled back so that the total revenue generated within that