

tax is suspect constitutionally because of the ramifications of the court decisions that we're dealing with. And, because of that, even though the Constitution makes a specific exception for motor vehicles as a class of personal property, the Governor's people are nervous. They're saying, you know, we better just take them off and establish a fee schedule and do a state excise tax on motor vehicles instead. And we're bringing this amendment saying, you know, the court decisions just aren't that clear with respect to what you can do with personal property. And, at this point, while we may want to say we're going to take all the property off the tax rolls, Senator Hall and I are arguing through this amendment that there is sufficient constitutional language to justify continuing to tax motor vehicles as property, continuing to apply property tax levies that are established that apply to real property, and continuing to value those motor vehicles the way that we do now. As Senator Hall indicated in his opening on the amendment, the ramifications of changing the system are so dramatic, have such varying effects as you go across the state, have such varying effects as you go from motor vehicle owner to motor vehicle owner that probably at this point it's prudent to continue to tax motor vehicles the way we do now. That's what this amendment says. I would urge your support for it. Thank you.

**SPEAKER BAACK:** Thank you, Senator Will. Senator Hefner.

**SENATOR HEFNER:** Mr. President and members of the body, I rise to support this amendment. I didn't ever think that we needed to change the way we tax motor vehicles because right in our Constitution I feel that we have language saying that motor vehicles can be taxed differently than other personal property. I know that some of our legal scholars say, well, maybe it doesn't, but according to the reading...the way I interpret it in our Constitution, we can do this. And I...I've had quite a few calls on the Governor's proposal where he would add a fee and I believe this would...this would be a regressive tax. It would be a regressive excise tax because we're taxing the motor vehicles that are older. We're taxing them more in proportion than the newer ones and I certainly don't want to see us go regressive, in a regressive way. I think that we need to, if anything, go the other way. And so I would support the Hall...the Hall amendment to his amendment, the Hall-Will amendment.

**SPEAKER BAACK:** Thank you, Senator Hefner. Before I go to the