

though, and I suspect later on we'll hear the same argument in reverse, but here in motor vehicles we're saying, well, this is not fair because it ought to be based on value. Later on, I suspect, we'll be arguing that some other form of property tax isn't fair because it is based on value, a series of contradictions that becomes a little bit difficult to handle, it seems to me. The other aspect, if you do not do it here, if you think it's a good idea, you obviously are putting it off at least two years because, at least as I understand it, it would need to be done at the beginning of a year, the licensing cycle, which commences January 1. So to not do it now obviously will put it off until at least January 1 of 1993. On the constitutional issue, obviously, that's one we all have to use our own judgment. I certainly was of the feeling that, as I think most people were prior to the last few months, that the Constitution clearly had an exception that did permit a different valuation for motor vehicles. Now I'm not so sure. I suspect that the real thing that's going to be the argument as we get through this session on this whole aspect is how pure do you want to make a bill to attempt to go back to the Supreme Court. Originally, when this last decision came down it was my personal reaction, not what I liked, but it was my personal reaction that probably we had to put every...at least the absolute safest thing to do was to put everything back on. Well, there was economic ramifications that I didn't like about that. That appeared from a constitutional viewpoint the most logical thing. Now if we begin not doing that...let me rephrase it, now if we start making some exceptions to things that we take off, it would appear to me that the possibility, at least, of having an unconstitutional act will grow as we add more exemptions from taking...let me rephrase that, as we add more items to the list of things...

SPEAKER BAACK: One minute.

SENATOR WARNER: ...that it would be...still come under property tax and evaluation and the possible problems of equalization. I'm not sure how I'm going to push the button yet because I'm like others, I do not like the shift that occurs but I also can recognize that from a public policy viewpoint that the concept of a fee is not all that different from what is used in other states, it certainly does eliminate the issue of constitutionality for this particular part of motor vehicles. And I think of the ramifications of refunds which it will be a major issue, it might mean that for one year at least a more