

you could think of to be taxed. And, frankly, that is music to my ears. The issue here is I don't think, unless there is a question with regard to what might be necessary revenue, Senator Schmit, I don't know how you could not interpret the amendment as you offer it to be anything. I mean, I guess the only problem would be is that it is too honest an approach because what it does is it lays open every area for taxation. It protects no one and makes everyone a potential victim, I guess, if we viewed taxation in that manner but it clearly can't be argued that it leaves anything to the imagination as to what it would allow. It would allow for anything and everything to be subject to tax as the Legislature saw fit. That is a very attractive prospect. The only problem is I don't think the voters would support it. I think they would be scared to death of what we may do with an amendment like this, probably justifiably so. It does run against the grain of what many of you have spoken of, the issue of classifying and exempting certain types of property, but it doesn't...within the Constitution as well as the statutes, but it does not prohibit that either. It is an interesting concept. I am going to oppose it, but it is an interesting concept.

SPEAKER BAACK: Thank you, Senator Hall. Senator Will.

SENATOR WILL: Thank you, Mr. Speaker. Members of the body, I probably will not vote for the Schmit amendment but it does have an element of appeal to it. There is definitely something to be said for simply giving the Legislature the authority to raise revenues it sees fit, since what's happened historically is we have a lot of provisions in the Legislature that the will of the body simply bent to circumvent, at least in the eyes of the court, the main one being the uniformity clause. I know we have had several discussions in the Revenue Committee about how there was never any doubt in the minds of the body what they were doing when they went and made exceptions to the uniformity clause; there was never any doubt that the body thought they had that authority. The courts have simply decided that that wasn't the case, but I think when you look at the things we have done with respect to motor vehicles in the Constitution where we can classify them, with respect to homesteads where we have the constitutional authority to grant homestead exemptions, and with respect to agricultural land where we have authority to value agricultural land differently than other types of property, and now with the amendment being proposed here, which I know in many people's eyes is a clarification, but it is a change in the eyes of the court, and that is saying that we can classify personal