

provide for taxation in such manner as it may direct." Ladies and gentlemen, there will not be very many people notwithstanding the fact, although I have to agree with Senator Hall, that the small number of persons who will no doubt vote in a special election will be more sophisticated than perhaps would be true in an otherwise type of election. But I do not believe that many of them will understand that amendment any better than the majority of us do here on this floor. I spoke to you and I handed out to you before comments which I had hoped you would read because I do not believe that whatever we do here tonight relative to 186CA will be of any consequence. I'm going to read this into the record because I believe the time will come when it will be necessary to go back and report to the record exactly what I have said here tonight. If the amendment which I have offered you is adopted, it will be consistent with whatever I believe will happen relative to a case that had been filed in California. It is called the Macy Case v. Contra Costa County. The case has been filed in California and it will be heard by the U.S. Supreme Court. And I am going to, I included in my handout a copy from the Wall Street Journal which gives a background of that case. I will make my comments very brief and I will try to be clear. Here is the issue and the solution which we are attempting to resolve. We are attempting to pass a constitutional amendment which gives a Legislature greater flexibility in the taxing and classifying of tangible real and personal property. We are attempting this because as our Constitution is written, it appears from court decisions that the uniformity clause of our Constitution requires us to treat everybody the same when it comes to the taxation of personal and, in some cases, real property. At the present time we are not doing this. Finally, we feel the spillover of court decisions on personal property will affect our real property system unless we get the state constitutional authority to treat real property different than personal property with respect to uniformity and classification and primarily uniformity. That is a concern that has been expressed repeatedly by Governor Nelson and the deep concern which he has felt I am sure is sincere and which has caused him to take the extraordinary measure of 186CA and call for a special election. Now that we have identified the issue and our proposed solution, let me point out what I believe are the defects particularly in light of the Supreme Court, U.S. Supreme Court action of June 3, 1991 in which they agreed to hear Macy's challenge. Our uniformity clause is simply another way of saying equal protection applies to property tax laws. I think any of the lawyers who have