

particular statement. Third thing I'd like to bring to your attention, most people have been quoting directly from the MAPCO case. Last summer, if you recall, one of the prospects from those that were trying to hide from the MAPCO decision was, let's have a special session and let's just back up the assessment dates on personal property, keep everything else in place for real property, but on personal property, let's back up the assessment dates. Senator Warner wrote to the Attorney General and asked for an opinion, can you treat personal property different from real property in terms of its assessment. Page 120 of the Legislative Journal is that opinion. That opinion, if you go through that opinion and scratch out the word "assessment date", and put in any other way in which you treat personal property different from real property, you have an Attorney General's Opinion that says you can't do that. It quotes from the MAPCO decision, it indicates deferring by six months a date of assessment of a part of the class of tangible property for purposes of establishing taxable values for such property is inconsistent with the principle that all property must be taxed uniformly...

PRESIDENT MOUL PRESIDING

PRESIDENT MOUL: One minute.

SENATOR WITHEM: ...as required by Article VIII, paragraph one. You strike out the reference to assessment and talk about taxing it differently, exempting a portion and not exempting. You can't do that. It further goes on to make reference to the special legislation category clause in our State Constitution. The court could well determine that a classification establishing different assessment dates they're talking about, but if they talk about different taxing mechanisms for real and personal property, results in impermissible special legislation in contravention of this constitutional provision. Our Attorney General's office, because they have a statutory obligation to defend 829, cannot give us a clear opinion on the constitutionality of 829 or other schemes that exempt personal property but tax real property. But it's so clear, if you read this AG's Opinion on 120, which is a very parallel question, that there is no way, under the MAPCO decision and the other decisions we've had, to do what is proposed here by this constitutional amendment. And this is the same argument...

PRESIDENT MOUL: Time.