

definition of all is. What goes back on or stays on I should say, Senator Lindsay criticizes me for using that language that saying it will go back on, it is on. What the court said in MAPCO was the four exemptions, the big four, livestock, farm machinery, farm inventories and business inventories all go back on. That is the lion's share of personal property in the state and that is what happens. The court very specifically, I believe, and Senator Kristensen this morning refreshed my memory on where the different decisions were. I believe he indicated in one of the Northern cases the court very specifically takes up the question of household goods and personal effects and indicates that it's order does not apply to them and that is the law of the state. If the Supreme Court interprets it in such a fashion, that is the law of the state. Earlier this morning we voted to not change the status quo with Senator Hall's amendment. Senator Hall's amendment would have altered status quo if the constitutional amendment doesn't pass. Our vote at that time was, no, let's leave status quo as it is in case the constitutional amendment does not pass. Let's let the MAPCO decision take effect, let's not alter that. Senator Elmer is taking us another step in a different direction to alter status quo and I see no reason to do it. I think the voters actually will somewhat resent our putting a gun to their head as such and daring them to vote against the constitutional amendment and threatening to tax household goods and personal effects if they do not support the constitutional amendment. Senator Moore did indicate that Judge Shanahan made some language about questioning the logic of the majority of the court in stopping at the big four and not going beyond that. I would point out to other members of the body who are not as learned as Senator Moore is that this was a dissenting opinion and there is a reason that it was a dissenting opinion and that is because Judge Shanahan did not agree with the logic of the majority of the court. And the majority of the court is what makes the opinion. I was visiting with Senator Conway about this and Senator Conway very desperately wished that the dissenting opinion in his case would have been the rule of the court, but it wasn't. It was a minority opinion. The majority of the court has indicated in other opinions that household goods are not at risk. You can question whether that is a logical decision or not a logical decision, but that's what they have done. That's what they have said. What they have ruled in MAPCO is that livestock, farm inventories, business inventories and farm equipment tax exemptions are illegal and that they are against the Constitution and that for 1992 and all years beyond,