

# Legislative Journal

WEDNESDAY, FEBRUARY 5, 1997

SESSION OF 1997

181ST OF THE GENERAL ASSEMBLY

No. 9

## SENATE

WEDNESDAY, February 5, 1997

The Senate met at 11 a.m., Eastern Standard Time.

The PRESIDENT (Lieutenant Governor Mark S. Schweiker) in the Chair.

### PRAYER

The Chaplain, Reverend DONALD KNAPP, of ACTS Leadership in Lifecare, Lansdale, offered the following prayer:

I would like to preface my prayer by expressing my gratitude to you to be a part of this noble assembly and in this lovely room. I come as a guest of Senator Hank Salvatore, whom I count as a friend and who begins his 25th year of service to Pennsylvanians. Although I am no longer part of his constituency, he has invited me as a member of senior citizens and his continuing care for the aging, so on behalf of senior citizens, I say thank you.

Will you join me in prayer.

Grant, O Lord, that this day that Thou hast given us in mercy may be returned unto Thee in service. As Thou hast guarded us during the helpless hours of sleep, so do Thou guide us during our appointed hours of labor, that all of our tasks may be gladly and faithfully performed as in Thy sight. May our burdens not be too heavy for us, because You give us understanding and assistance.

Someone must mix the mortar, someone must carry the stone. Neither the man nor the master have ever built alone. In making a roof for the needy or building a house for a king, it is only by working together that we ever accomplish a thing.

So, O Lord, may we of this Senate be ones who come to the assistance of the weak and who help the less fortunate, whose talents and energy encourage those who are struggling to gain a footing in life, whose sacrifices sustain the destitute.

Man cannot live by bread alone, but grant that by our efforts all may at least have bread to sustain them.

This we ask in Your loving name. Amen.

The PRESIDENT. The Chair thanks Reverend Knapp, who is the guest today of Senator Salvatore.

### JOURNAL APPROVED

The PRESIDENT. A quorum of the Senate being present, the Clerk will read the Journal of the preceding Session of February 4, 1997.

The Clerk proceeded to read the Journal of the preceding Session, when, on motion of Senator LOEPER, further reading was dispensed with and the Journal was approved.

### HOUSE MESSAGE

#### HOUSE BILL FOR CONCURRENCE

The Clerk of the House of Representatives presented to the Senate the following bill for concurrence, which was referred to the committee indicated:

February 5, 1997

**HB 26 -- Committee on Education.**

### GENERAL COMMUNICATION

#### BUREAU OF CONTRACT ADMINISTRATION AND BUSINESS DEVELOPMENT QUARTERLY REPORT

The PRESIDENT laid before the Senate the following communication, which was read by the Clerk as follows:

COMMONWEALTH OF PENNSYLVANIA  
Department of General Services  
Harrisburg

January 31, 1997

Honorable Robert C. Jubelirer  
President Pro Tempore  
Senate of Pennsylvania  
292 Capitol  
Harrisburg, PA 17120

Re: Bureau of Contract Administration and Business Development Quarterly Report

Dear Senator Jubelirer:

Enclosed please find the Minority and Women Business Enterprise Program Quarterly Report for the Third Quarter of 1996, which is prepared by the Bureau of Contract Administration and Business Development.

A copy of the Quarterly Report has been sent to the Governor and the Speaker of the House.

If you have any questions regarding this report, please contact my office at 787-5996.

Sincerely yours,

GARY E. CROWELL  
Secretary

The PRESIDENT. This report will be filed in the Library.

REPORTS FROM COMMITTEE

Senator GERLACH, from the Committee on Local Government, reported the following bills:

SB 125 (Pr. No. 387) (Amended)

An Act amending the act of August 9, 1955 (P.L.323, No.130), entitled The County Code, providing for an excise tax in certain counties.

SB 168 (Pr. No. 388) (Amended)

An Act amending the act of June 26, 1931 (P.L.1379, No.348), entitled, as amended, Third Class County Assessment Board Law, providing for auxiliary boards and for alternate members; further providing for rules and regulations; providing for correction of errors; and further providing for assessment appeals.

SB 220 (Pr. No. 212)

An Act amending the act of August 9, 1955 (P.L.323, No.130), entitled The County Code, further providing for the collection of county taxes during vacancies in the office of elected tax collectors in municipalities.

LEGISLATIVE LEAVE

The PRESIDENT. The Chair recognizes the gentleman from Delaware, Senator Loeper.

Senator LOEPER. Mr. President, I request a legislative leave for today's Session on behalf of Senator Salvatore.

The PRESIDENT. Senator Loeper requests a legislative leave for Senator Salvatore. Without objection, that leave is granted.

LEAVES OF ABSENCE

Senator LOEPER asked and obtained leaves of absence for Senator ARMSTRONG and Senator HELFRICK, for today's Session, for personal reasons.

CALENDAR

THIRD CONSIDERATION CALENDAR

SB 156 (Pr. No. 224) -- The Senate proceeded to consideration of the bill, entitled:

A Joint Resolution proposing an amendment to the Constitution of the Commonwealth of Pennsylvania, further providing for the composition and powers of the Board of Pardons.

Considered the third time and agreed to,

On the question,  
Shall the bill pass finally?

The yeas and nays were taken agreeably to the provisions of the Constitution and were as follows, viz:

YEA-42

Afflerbach	Heckler	Murphy	Tartaglione
Belan	Holl	Musto	Thompson
Bell	Jubelirer	O'Pake	Tilghman
Brightbill	Kasunic	Piccola	Tomlinson

Corman	Kukovich	Punt	Uliana
Costa	LaValle	Rhoades	Wagner
Delp	Lemmond	Robbins	Wenger
Earll	Loeper	Salvatore	White
Gerlach	Madigan	Slocum	Wozniak
Greenleaf	Mellow	Stapleton	
Hart	Mowery	Stout	

NAY-6

Bodack	Hughes	Schwartz	Williams
Fumo	Kitchen		

A constitutional majority of all the Senators having voted "aye," the question was determined in the affirmative.

Ordered, That the Secretary of the Senate present said bill to the House of Representatives for concurrence.

SPECIAL ORDER OF BUSINESS  
ANNOUNCEMENT BY THE SECRETARY

The SECRETARY. Consent has been given for the Committee on Education to meet during today's Session to consider Senate Bill No. 109 and House Bill No. 26.

CONSIDERATION OF CALENDAR RESUMED

SECOND CONSIDERATION CALENDAR

BILLS OVER IN ORDER

SB 45, SB 131, SB 135 and SB 179 -- Without objection, the bills were passed over in their order at the request of Senator LOEPER.

RECESS

The PRESIDENT. The Chair recognizes the gentleman from Delaware, Senator Loeper.

Senator LOEPER. Mr. President, I do anticipate a Supplemental Calendar to be distributed in a few minutes. However, while we are waiting for that supplemental, I request a very brief recess of the Senate for the purpose of a meeting of the Committee on Education to take place immediately in the Rules room at the rear of the Senate Chamber.

The PRESIDENT. For the purpose of a meeting of the Committee on Education to take place immediately in the rear of the Senate, the Senate stands in recess.

AFTER RECESS

The PRESIDENT. The time of recess having expired, the Senate will come to order.

REPORTS FROM COMMITTEES

Senator RHOADES, from the Committee on Education, reported the following bills:

SB 109 (Pr. No. 106)

An Act amending the act of March 10, 1949 (P.L.30, No.14), entitled Public School Code of 1949, further providing for filling of vacancies.

**HB 26 (Pr. No. 30)**

An Act providing for alternatives to achieve 180 days of instruction for school districts of the third class affected by flash floods occurring July 19, 1996.

Senator TILGHMAN, from the Committee on Appropriations, reported the following bills:

**SB 2 (Pr. No. 227) (Rereported)**

An Act authorizing counties to impose sales, use, occupancy, personal income or earned income and net profits taxes; authorizing municipalities to impose personal income, earned income and net profits and municipal service taxes; empowering municipalities and school districts to require county sales and use taxes; authorizing school districts to impose taxes on personal income, earned income and net profits; providing for the levying, assessment and collection of such taxes; providing for the powers and duties of the Department of Community and Economic Development, the Department of Revenue and the State Treasurer, providing an additional exemption from the tax on intangible personal property; providing for limitations on debt of school districts; exempting political subdivisions from compliance with certain laws that require counties, municipalities and school districts to spend funds or that limit the ability of counties, municipalities and school districts to raise revenue; limiting reassessments in counties of the second class; restricting the taxing authority of certain political subdivisions; and providing for home rule school district tax charters.

**SB 65 (Pr. No. 310) (Rereported)**

A Joint Resolution proposing an amendment to the Constitution of the Commonwealth of Pennsylvania, authorizing an exclusion from taxation of a portion of the assessed value of homestead property.

**SB 188 (Pr. No. 389) (Amended) (Rereported)**

A Supplement to the act of July 11, 1996 (P.L.595, No.101), entitled Capital Budget Project Itemization Act for 1996-1997, itemizing public improvement projects, furniture and equipment projects, transportation assistance projects, redevelopment assistance and redevelopment assistance capital projects, flood control projects, Keystone Recreation, Park and Conservation projects and forestry bridge projects to be constructed or acquired or assisted by the Department of General Services, the Department of Conservation and Natural Resources, the Department of Environmental Protection, the Department of Community and Economic Development, the Department of Transportation, the Pennsylvania Fish and Boat Commission or the Pennsylvania Game Commission, together with their estimated financial costs; authorizing the incurring of debt without the approval of the electors for the purpose of financing the projects to be constructed or acquired or assisted by the Department of General Services, the Department of Conservation and Natural Resources, the Department of Environmental Protection, the Department of Community and Economic Development or the Department of Transportation; stating the estimated useful life of the projects; authorizing certain waivers; making appropriations; and making repeals.

**SPECIAL ORDER OF BUSINESS  
SUPPLEMENTAL CALENDAR No. 1**

**BILLS ON SECOND CONSIDERATION**

**SB 2 (Pr. No. 227)** — The Senate proceeded to consideration of the bill, entitled:

An Act authorizing counties to impose sales, use, occupancy, personal income or earned income and net profits taxes; authorizing

municipalities to impose personal income, earned income and net profits and municipal service taxes; empowering municipalities and school districts to require county sales and use taxes; authorizing school districts to impose taxes on personal income, earned income and net profits; providing for the levying, assessment and collection of such taxes; providing for the powers and duties of the Department of Community and Economic Development, the Department of Revenue and the State Treasurer; providing an additional exemption from the tax on intangible personal property; providing for limitations on debt of school districts; exempting political subdivisions from compliance with certain laws that require counties, municipalities and school districts to spend funds or that limit the ability of counties, municipalities and school districts to raise revenue; limiting reassessments in counties of the second class; restricting the taxing authority of certain political subdivisions; and providing for home rule school district tax charters.

Considered the second time and agreed to,

Ordered, To be printed on the Calendar for third consideration.

**SB 65 (Pr. No. 310)** — The Senate proceeded to consideration of the bill, entitled:

A Joint Resolution proposing an amendment to the Constitution of the Commonwealth of Pennsylvania, authorizing an exclusion from taxation of a portion of the assessed value of homestead property.

Considered the second time and agreed to,

Ordered, To be printed on the Calendar for third consideration.

**UNFINISHED BUSINESS  
CONGRATULATORY RESOLUTIONS**

The PRESIDENT laid before the Senate the following resolutions, which were read, considered and adopted:

Congratulations of the Senate were extended to Wayne E. Snyder, Sr., by Senator Afflerbach.

Congratulations of the Senate were extended to Patrick S. Grant by Senator Armstrong.

Congratulations of the Senate were extended to Ellen Kulp by Senator Bell.

Congratulations of the Senate were extended to Giovannina Palmieri by Senator Fumo.

Congratulations of the Senate were extended to Stanley R. Rohrbach by Senator Helfrick.

Congratulations of the Senate were extended to Helen Meagley by Senator Lemmond.

Congratulations of the Senate were extended to Paul E. Gesregan by Senator Loeper.

Congratulations of the Senate were extended to Mr. and Mrs. Alvin G. Harvey, Mr. and Mrs. Richard Strayer, Mr. and Mrs. H. William Johnson and to The Masonite, Towanda Mill, by Senator Madigan.

Congratulations of the Senate were extended to Donna F. Smith by Senator Mowery.

Congratulations of the Senate were extended to Mr. and Mrs. Jesse S. Lenker by Senator Piccola.

Congratulations of the Senate were extended to the Landis-McCleef Marine Corps League Detachment of Chambersburg by Senator Punt.

Congratulations of the Senate were extended to Peggy Zimmerman by Senator Rhoades.

Congratulations of the Senate were extended to Geraldine Robinson-Ervin by Senator Schwartz.

Congratulations of the Senate were extended to Floyd W. Alston and to Pedro A. Ramos by Senator Tartaglione.

Congratulations of the Senate were extended to Nicholas A. Prokop and to Amy Speakman by Senator Thompson.

Congratulations of the Senate were extended to Tifereth Israel of Lower Bucks County and to WBCB 1490 AM Radio of Levittown by Senator Tomlinson.

Congratulations of the Senate were extended to Travis M. Bream by Senator Wenger.

Congratulations of the Senate were extended to Earl E. Kelly and to Betty McCool by Senator White.

Congratulations of the Senate were extended to Arthur L. Goodling and to Gary Martin by Senator Wozniak.

### CONDOLENCE RESOLUTION

The PRESIDENT laid before the Senate the following resolution, which was read, considered and adopted:

Condolences of the Senate were extended to the family of the late Charles M. Little by Senator Madigan.

### BILLS ON FIRST CONSIDERATION

Senator WHITE. Mr. President, I move that the Senate do now proceed to consideration of all bills reported from committees for the first time at today's Session.

The motion was agreed to.

The bills were as follows:

**SB 109, SB 125, SB 168, SB 220 and HB 26.**

And said bills having been considered for the first time,

Ordered, To be printed on the Calendar for second consideration.

### PETITIONS AND REMONSTRANCES

The PRESIDENT. The Chair recognizes the gentleman from Allegheny, Senator Bodack.

Senator BODACK. Mr. President, I rise today to discuss a very serious matter. We have once again reached a very serious juncture here in this building regarding what we like to call tax reform. That occurred yesterday in the House of Representatives.

I wrote a letter to the gentleman from Blair, Senator Jubelirer, this morning asking for his assistance in this tax reform matter, which I know is so near and dear to his heart. I am quite certain, at least at this point I was quite certain, that Senator Jubelirer really does want to see some effectual tax reform take place.

Mr. President, I would like to read this letter into the record so that we all know where we are with the situation as it exists at this time. The letter that I sent to Senator Jubelirer starts out by saying: *(Reading:)*

Dear Senator Jubelirer:

As you undoubtedly are aware, the House voted (199-0) yesterday to approve the so-called "homestead exemption" constitutional amendment (HB 1), that is a critical element of any meaningful effort at local tax reform.

In order to facilitate voter consideration of this vital element of reform at the earliest opportunity, I am requesting an off-the-floor meeting of the appropriate committee of jurisdiction this afternoon so that House Bill 1 can be finally passed in the Senate next Tuesday. It just doesn't make any sense for the Senate to take up its separate Senate Bill 65.

Prompt Senate consideration of House Bill 1 will allow for the necessary legal advertisement and proper notification to permit the constitutional amendment allowing for a reduction in residential property tax assessments to be placed before Pennsylvania's voters in the May 20, 1997, primary election.

As hopefully all of us can now agree, this constitutional change is the linchpin guarantee that homeowners will be the principal beneficiaries of any local tax restructuring and that commercial properties will not reap an unfair tax advantage at the expense of working families.

I sent that letter hand-delivered to Senator Jubelirer. There was a meeting off the floor this morning. It was a meeting of the Committee on Appropriations where the bill was taken up, and my letter to Senator Jubelirer obviously has fallen on deaf ears. That is why I want to put it into the record. I want all the Members to know that this is nothing less than an appeal for the homeowners of the Commonwealth of Pennsylvania to have proper tax reform placed before them and not something that can still be called tax reform.

Mr. President, with the action in the committee this morning, Senate Bill No. 2 was moved out of committee, Senate Bill No. 65 was moved out of committee. No action has been taken on House Bill No. 1, which would put an immediate end to this debate on whether or not we will do tax reform because it will come immediately before the voters of the Commonwealth and give them the opportunity to accept or reject that which we have placed before them.

Mr. President, the issue is very simple, the issue is very basic. I know that everybody in here understands it, but I want to restate it so that the public is well aware of the action that is taking place right now. That, Mr. President, is a situation with what is called tax reform to reduce the taxes for the very biggest of businesses in Pennsylvania at the expense of the local taxpayers. The regular working guy, the regular working woman is going to end up without a homestead exemption to protect them, paying more taxes that are not going to be coming into the tax coffers across this Commonwealth because of the big break that we are going to give to big business on this issue.

Now, the issue is just that simple. It is do we give our local taxpayers, our small people, a break on taxes, or do we not give them a break and give it all to big business? Well, Mr. President, I submit to you that is the position of the bill right now, and the position of the bill when it is enacted into law if it does not include the homestead exemption will really take the residents of this Commonwealth for a nice ride at their expense so business in this State can have a free ride.

Thank you, Mr. President.

The PRESIDENT. The Chair recognizes the gentleman from Blair, Senator Jubelirer.

The PRESIDENT pro tempore. Mr. President, I am going to be very brief. If the gentleman from Allegheny, Senator Bodack, wants to send me some mail, I thought that those were private things, but I guess if he wants to make my mail public, that is certainly his right. But I will look forward to getting his letter, Mr. President, I will look forward to reading it.

More than that, I will look forward to the debate next week when we really can address, once again, the issue of local tax reform, an issue that this Senate has taken the lead on year after year, Session after Session, passed bills, sent them to the House of Representatives, and has made a commitment to the people of Pennsylvania that the body, 38 votes I think last year if I am not mistaken, Mr. President, actually it was in 1995 when we passed the version of Senate Bill No. 2 that is going to be debated here next week. We will pass the homestead exemption for the fall primary when people of all walks of life, voters, will have a much better turnout. Probably the spring primary is going to have one of the lowest turnouts in the history of Pennsylvania. It is an issue that everyone, Democrat, Republican, House, Senate, but more important, constituents out there are demanding that we deal with.

I look forward to working with Senator Bodack and debating our differences, and I think the Senate of Pennsylvania will once again take the lead and send a major piece of legislation to the House next week and hopefully the House will take it up when they come back from the budget hearings recess. No issue is more important, and certainly I and others who have really toiled in the field for years on this issue are absolutely committed to doing this. It will be an exciting time for us, and I know that we will have a substantial vote out of the Senate and look forward to the House of Representatives hopefully giving their Members a chance to vote on this bill.

It is a good piece of legislation, and perhaps Senator Bodack and I do not have as many differences as he would seem to make out today in the Committee on Appropriations and here. I think they are really not so different. I think we are really on the same page, perhaps just at a different time when we get the job done. But make no mistake about it, Mr. President, we are committed to getting the job done.

The PRESIDENT. The Chair recognizes the gentleman from Allegheny, Senator Bodack.

Senator BODACK. Mr. President, if I may, I would like to suggest to the gentleman, and I hereby do that, that if I put something in a personal letter to him that was embarrassing to him that I exposed on the floor of this Senate, I am truly sorry. I want the Members to know, in listening to the gentleman's speech and at his conclusion, where he has demonstrated a willingness to work with me on this subject, or any Member of the Democratic Caucus on this subject, are very callous, shallow, and hollow words.

Mr. President, we have a vote by the House of Representatives that does exactly what was sent from the Senate a year ago, if I am correct, that is no longer going to be workable with the Republicans in the Senate of Pennsylvania. They do

not care that there was a 199 to 0 vote on a piece of legislation that the gentleman just suggested is very important, very necessary, and we want to get done as soon as possible. Well, if we want that done as soon as possible, Mr. President, the earliest election between now and the time this bill would take effect, the law would take effect, would be the primary election. I do not know where they get their knowledge that there will be more people voting in November than there will be in May. I think if that is the case, I wish they would share it with us because our Caucus could use that information in any primary election.

Mr. President, if we are serious about this business, we have until Tuesday, February 11, to get this business out of the Senate of Pennsylvania, approved by both Houses so that it can be placed on the ballot in the May primary. Now, if we are interested in the regular taxpayers of this State, and I do not know how else to describe them except as Joe Lunchbox or Joe Six-pack, Mr. President, these people are going to get the shift and the shaft if this legislation is not approved and goes before them on the primary ballot. This is an issue that is very clear-cut, very simple. They will not work with the House, they will not work with the Democrats, as the gentleman stated he would, and what we are doing is we are going to gouge our residents in the Commonwealth who are going to pay personal income taxes to make up for the gift that we are going to give to business.

Thank you, Mr. President. That is the issue.

The PRESIDENT. The Chair recognizes the gentleman from Chester, Senator Gerlach.

Senator GERLACH. Mr. President, I had not intended to speak on this issue this morning, but given the gentleman's comments on whether or not we should move a bill that would allow for the homestead exemption vote by the voters in Pennsylvania in May, I think I need to chime in with a few things.

I think most everybody in this Chamber wants to see local tax reform accomplished as soon as possible. The question is how do you get there from here? This Senate has gone out front on comprehensive tax reform on two occasions in the last Session with a very good bipartisan vote, the last vote on Senate Bill No. 2 last November garnering, I think, 38 votes. We clearly stated on a bipartisan basis what we believe the consensus is on achieving good, solid, reasonable tax reform for the people of Pennsylvania. Now, to expect to put something on the ballot in the primary, that without all of that before the voters as to what they are going to actually be voting on by voting with the homestead exemption that is on the ballot is illogical, does not make common sense. We all know that people out there across Pennsylvania do not necessarily trust everything we do all the time. That is why I believe that ballot question failed in 1989. They simply did not believe that Harrisburg was going to craft the right policy and the right tax reform for them.

Now, somehow we are going to expect, if we put something on the ballot in May without the main bill, Senate Bill No. 2, having been passed, that people are going to say, yes, this is probably in our best interest, even though we do not know when we pass this homestead exemption and thereby allowing

somehow a reduction in our assessed values where the money is going to be made up at the school district level. We do not know how that is going to all come about. We will just trust the politicians in Harrisburg to give that to us later, we will take it on faith. If we expect that to happen, we are deluding ourselves.

We do need tax reform now, but we have to do it in the context of having a main bill passed so that the voters of Pennsylvania know exactly what they are going to have when it comes time for them to debate at the local level between themselves and their local officials as to what the best tax mix is for them. They have to have that main bill. That is why we are moving forward on the Senate side for the third time in less than 3 years to get a comprehensive bill passed to the House, and the House Members know that and they are waiting for that. Whether they are going to vote it or not, we will have to wait and see. But this is the best course of action to take, Mr. President, this is the best way to get local tax reform done, and I support the effort to try to get the homestead exemption that we just reported out of the Committee on Appropriations, Senate Bill No. 65, moved as well as Senate Bill No. 2, so we can place it in the laps of those who ultimately can bring us tax reform, and that is the House Members.

The PRESIDENT. The Chair recognizes the gentleman from Allegheny, Senator Bodack.

Senator BODACK. Will the gentleman from Chester, Senator Gerlach, stand for brief interrogation?

The PRESIDENT. The gentleman indicates that he will.

Senator BODACK. Mr. President, the gentleman certainly demonstrates to us a sense of caring, a sense of seriousness, and a certain sense of wanting to get this job done for the people in Pennsylvania, and I appreciate that.

But, Mr. President, the question I would like to ask the gentleman is, if the bills that were presented this morning, Senate Bill No. 2 or Senate Bill No. 65, come on this floor to do a tax reform package for the people of Pennsylvania--

The PRESIDENT. Senator Bodack, with all due respect, do you have a question? This is your third remark on this.

Senator BODACK. Mr. President, you just cut my train of thought on the question.

The PRESIDENT. The Chair was allowing running room here.

Senator BODACK. Mr. President, the question becomes, and the gentleman appears to be pretty well-versed in this, which I appreciate, would the gentlemen please tell us what will happen if we pass this legislation without the homestead exemption? What would happen the first time it is challenged in court? Is the gentleman aware of what would happen if the homestead exemption has not been approved? What would then happen to the legislation that they have placed before this body? What would go into effect if the homestead exemption is not approved by the voters prior to that? What happens with the tax reform that we have handed to the residents of the Commonwealth?

Senator GERLACH. Mr. President, when the gentleman says the legislation, I assume he is referring to the main bill,

Senate Bill No. 2, what happens with that, if we have passed that already without the homestead exemption having passed?

Senator BODACK. Mr. President, the question is, if the courts would rule against it, what would happen to the legislation to clear it up?

Senator GERLACH. Mr. President, well, assuming for the gentleman's question that there is a court challenge to Senate Bill No. 2 when it does not include a homestead exemption mechanism along with it, I think, first of all, the courts will not rule against that legislation and would at least allow those municipalities and school districts to move forward with considering, through their local tax study commissions, whether they are heavily relying on the property tax and still want to use that main bill as the mechanism to reduce reliance on that property tax and go toward an ability-to-pay system.

Now, certainly, if it is a taxing jurisdiction that has a considerable number of commercial and industrial properties that are still going to be receiving the benefit of moving off the property tax toward an ability-to-pay system on the residential owners of property and income taxpayers, that is going to have to be a consideration for those local taxpayers in deciding whether to approve that new tax mix or not. They will have to decide for themselves if that new proposal that is before them as voters is something they want to do or not, if the business windfall issue has not been taken care of through the homestead exemption. But it still would allow them an opportunity to have that discussion, it would still allow them the opportunity to approve a new tax mix, even without a homestead exemption, and it seems to me we ought to give them that opportunity. And bear in mind there are a number of taxing jurisdictions that do not have a lot of commercial and industrial property, where the homestead exemption really will not play a significant factor in the determination of whether to have tax reform locally.

And if that is the case, we should not dally one more day in the General Assembly on this issue. We ought to enact Senate Bill No. 2 and get it to the Governor for signature so they can have tax reform now, regardless of what happens with the homestead exemption.

Senator BODACK. Mr. President, I need a clarification.

The PRESIDENT. Without objection, you can continue.

Senator BODACK. Mr. President, the clarification question I have is, what will happen if it is challenged in the court--and someone will surely challenge this--what will happen if the court says that our bill does not meet the constitutional requirements and they say that the homestead exemption cannot be put into place? What happens to the regular taxpayer? What happens to the little person? That is my question.

Senator GERLACH. Mr. President, that will be determined by the taxpayers in the local taxing jurisdiction on the ballot question they will have before them on whether to go into a new tax mix or not. That will be up to them to decide the fate of their tax structure by making that local determination. It will be up to them.

Senator BODACK. Mr. President, I thank the gentleman.

**HOUSE MESSAGE****HOUSE CONCURS IN SENATE  
CONCURRENT RESOLUTION**

The Clerk of the House of Representatives informed the Senate that the House has concurred in resolution from the Senate, entitled:

**Weekly adjournment.**

**ADJOURNMENT**

Senator LOEPER. Mr. President, I move that the Senate do now adjourn until Monday, February 10, 1997, at 2 p.m., Eastern Standard Time.

The motion was agreed to.

The Senate adjourned at 12:04 p.m., Eastern Standard Time.