

on, Senator Schmit, would you like to close on your amendment?

SENATOR SCHMIT: Mr. President and members, Senator Warner and Senator Wickersham have very capably turned the argument around on me and said in the event that someone doesn't file, the old honest taxpayer, good old Ironsides Joe is going to have to pick up the difference. Ladies and gentlemen, I believe it's time that we do not treat the average citizen of the State of Nebraska like an habitual criminal. The average citizen wants to obey the law. The average citizen wants to comply with the statute. The individual who wants to circumvent the law is even now busily contemplating how he is going...he or she is going to do that. And if past history is any criteria, they will find a way to do it. They will find a way to do it. They will hire the accountants, they will hire the attorneys, they will hire those individuals who will tell them, if you change this schedule, if you go off the accrual system, if you do these things, then the county board will have to go after you. What I'm saying, and I don't like...one of my major concerns, Senator Wickersham, is just what you referred to, discretionary authority. I abhor the discretionary authority that is necessary for county attorneys, for example. Let some individual without any resource break the law and the full force of the law comes down upon that individual. Let some individual, well known, we have it in our own situation, senators are not treated as are average citizens and the discretionary authority of the county board is going to be used differently in those instances. We enacted a law here, LB 130, that said, in effect, cigarette vending machines can be used only in very limited circumstances, totally changes the value of the cigarette vending machine. If I were in that business, I would say they were junk. It's an arguable point but it's one which will be argued, 10,000 of them in the state, and what are they worth. The point that I make is the same as has been made by others here today. Confusion reigns in the State of Nebraska relative to personal property taxes. The tax, of and in itself, is unfair, arbitrary and capricious. I've made that point many times. I am not trying to encourage people not to pay. What I am saying is that in the event, in the event that someone does not file properly, file completely, or file at all, certain penalty provisions are waived for this balance of the year 1992. While we were debating this, I went back and read the arguments that were...that were made on both pro and con when I suggested that we provide in the statute specific repeal language because the Department of Revenue had told me that there is no blanket