

January 31, 1979

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of tax delinquencies in the state today. The committee felt that if we increased the penalty rate from 9% to 11% we would be imposing an additional penalty on temporary poverty and we felt it was wrong to do that and we felt in the end it was wise to keep the rate of interest on delinquent taxes at 9% and I would wholeheartedly commend the committee for its decision and I would urge all members of this body to vote against Senator Dworak's motion and to uphold the committee amendment to this bill. Thank you very much.

PRESIDENT: The Chair recognizes Senator Koch.

SENATOR KOCH: Mr. President, members of the body, a question of Senator Carsten, if he would yield.

PRESIDENT: Senator Carsten, will you respond?

SENATOR CARSTEN: Yes.

SENATOR KOCH: Senator Carsten, if we do not adopt Senator Dworak's proposal, what is the value of the legislation before us? As I read the intent, and you can correct me if I am wrong, was to try to minimize the procedure whereby counties can try to collect delinquent taxes. The other intent was to increase the interest rate from nine to eleven and now we are back to nine, and it appears to me that virtually anything else in the bill is not of any importance to help the county in trying to curtail those people who might allow their tax to go delinquent simply because they would sooner pay the interest than they would to pay the tax at the time that it is due. Why do we need the bill now?

SENATOR CARSTEN: The other portion of the amendment, Senator Koch, did provide that the counties could put on the tax sale in a shorter time frame for sale than was before provided for. It does do that. It steps it up from five to I believe three years. It does shorten the time frame that those properties that are delinquent can be put up.

SENATOR KOCH: Then one further question, Senator Carsten.

SENATOR CARSTEN: Yes.

SENATOR KOCH: Is that within the parameter of the Constitution that we can do this procedure without denying the man the right of property?

SENATOR CARSTEN: It apparently is, Senator Koch, because it