

to support LB 170. I think it is an excellent bill and one that the Tax Commissioner brought up to the committee and asked the committee to introduce. Because of the bill limitations on committees we did not introduce it as a committee but the purpose and the direction in this bill is an excellent one. I think that Senator Kremer's question really is the heart of the whole issue. It is whether or not we can do this more economically some other way. The bill has a number of safeguards. It says we will do everything we possibly can, notice, notice and then certified mail giving the third and final notice before we turn this over to a tax collection agency. Now we also have some other protections in here so that the Revenue Department doesn't go, you know, crazy on this thing and I have no doubt that that is not a fear and not even a problem but we did write as we do so many other bills, a number of other productions. One, we say they can negotiate up to 50%. Now those 50% is going to be for the smallest, the least collectible, least likely to be collectible sorts of taxes. Now for the larger ones, you know the percentage is going to be negotiated and, in fact, probably would be less. So what we have here is a well thought out piece of legislation, thought out by the Revenue Department. Mr. Herrington and his staff have done an excellent job. I think the bonding requirements are very flexible and suitable. I think this is an excellent bill, in fact, I like this bill so much that I have asked that my name be added to it and I think that one of the important reasons I wanted my name added to it, it is one of the few revenue raising bills that will come through this Legislature and it is not necessarily just revenue raising but it goes after those taxpayers who have failed to pay their taxes. So with that, I would encourage very strongly for this body to adopt this bill. It is good. It is well thought out and I think it will raise revenues for the state from taxpayers who legitimately owe those taxes.

SPEAKER MARVEL: Senator Nichol.

SENATOR NICHOL: Mr. Chairman, members of the Legislature, I, too, support LB 170. I was in the collection business for many years. I am not now and have no interest in the collection business at this time but through the years the federal government, as well as this Legislature, has dictated rules for collection which are legitimate, legal and not out of line in most of our opinions. The bonding I certainly think wouldn't be opposed by anybody. They are already bonded, as somebody pointed out a little earlier, these people do remit. Now as far as collections are concerned and 50%, when you have nothing, 50% isn't very much and with the procedures used nowadays they will be able to collect considerable amount of this money. Sure it will cost you 50% but you