

SENATOR BEUTLER: 404? A couple of questions of Senator Carsten if I may or Senator Hefner or someone on the Revenue Committee who would like to respond? Is there anybody in the Revenue Committee who would like to respond to questions?

SPEAKER MARVEL: Senator Hefner, Senator Beutler has some questions. Do you want to yield?

SENATOR BEUTLER: Senator Hefner, has there been an interim study on this whole procedure or not or is this just a bill that was brought in by the Department of Revenue?

SENATOR HEFNER: No, there has not been an interim study held on it. It was brought in by the Tax Commissioner and what it does it puts the motor fuels, special fuels and sales tax collection under the same statute as what we use on income tax for failure to pay income tax.

SENATOR BEUTLER: Has the Bar Association to your knowledge reviewed this with a view to looking at technical problems that may be created with regard to the priority of liens and those kinds of questions?

SENATOR HEFNER: Not to my knowledge, no.

SENATOR BEUTLER: Not to your knowledge, okay, has anybody from business and industry reviewed this with a view to the protection of the rights of property, business property?

SENATOR HEFNER: I am sure they have. We held a public hearing on this bill and nobody opposed it so there must have not been a problem with it.

SENATOR BEUTLER: Okay, I will stop for now, Mr. Speaker. I would like to comment later on the bill as a whole if I may.

SPEAKER MARVEL: Senator Marsh, your light is on.

SENATOR MARSH: I would like to speak on the bill, Mr. Speaker.

SPEAKER MARVEL: Senator Dworak, do you wish to speak on the amendments? Senator Hefner, do you wish to speak on the amendments?

SENATOR HEFNER: Mr. President, members of the body, I would just say that I feel that this is a good amendment. The first part of it Senator Goodrich says that we attach