

to collect from another private individual. It puts into effect distraint procedures which allow for the seizure of property and most of this will be, I imagine, business property, commercial property, although I suppose it could apply to personal property of homeowners also. It is very broad in scope. It doesn't apply, as I read it anyway on an initial reading and I wish somebody from Revenue would correct me if this is not correct, but on initial reading it doesn't seem to me that it applies just to sales or fuel taxes. It applies to any tax. On page 24 there is a provision that says any tax. So we are talking about something that goes across the spectrum. It is an enormously complicated piece of legislation and I hate to stand up here and cause problems with it but I think there are a lot of questions that need to be answered yet. I think the Bar Association, and I have already asked them to review it for technical problems, I think it should be reviewed for technical problems. I would simply point out to you a couple of questions I have with regard to lien rights and I mention these just as unresolved problems in my own mind but, for example, on page 25 up towards the top of the page it provides for a lien that arises following notice and demand to the person, the person from whom the tax is allegedly due, but it doesn't say that the lien arises from the date of the recording or the filing for record or at least that is not clear to me and if you are going to put a lien on somebody's property, in fairness to those who may purchase the property, that lien should be properly recorded and it should attach at the time that it is recorded. I'm not sure that is happening with this bill. Apparently this lien applies to personal property and it says nothing about the protection as far as I could see on initial reading of purchasers, bona fide purchasers for value, whether or not they are protected from this lien right or how they get notice of this lien right. So I think there are questions in that regard. Another question I had looking at this is a provision that says "the unsold portion of any property seized may be left at the place of sale at the risk of the taxpayer liable for the amount." I would be happy to hear from somebody on the Revenue Committee as to why you would want a provision that would leave anybody's property, no matter who had the right of ownership, laying around some place at risk to the taxpayer. It seems to me there should be some provision whereby the excess property is either returned to the taxpayer or it is otherwise cared for. To leave property laying around, nobody's responsibility, seems to me to be poor policy and the main question to which I would like some answer is the question of notice and a hearing. Ordinarily as between private properties, between private property owners you don't go taking somebody's