

again, we have a situation where we have given an opportunity for an agricultural user of land who uses it primarily for that purpose to have a tax break. This tax break will last for as long as he chooses to keep that use agricultural, and the idea here is to prevent speculation so the people will not speculate on this land and hold it for as long as they can until they get a good high price for developmental property. And so what we have done in that whole thing, we said, okay, we will take it and go back five years and assess you the back taxes on that that you would have paid if you sell it for development that you would have paid the difference between the agricultural use and the other price. And so Senator Warner's argument is that well, that is just a penalty and that is not a delinquent tax. The fact of the matter is that it is a delinquent tax and it is a delinquent tax for very simple reasons. We have agreed and we have indicated and our laws provide that that is a tax owed, that is a tax owed if you change the use. If you take the higher developmental price for that land, if you take it out of agricultural production, then you must pay that higher price, those higher taxes back five years. Those are taxes that are assessed to you because you have changed the use, those are taxes, those taxes are delinquent. And so you may argue to some extent that this is a unique situation. But then you can go back and look at the bill and you can find unique situations and unique situations and unique situations. Some of the most ingenious arguments I have ever heard was when this bill came before the committee and other groups were talking about how 6 percent was totally justifiable because of this and that and the other. I think it is wrong to take the uniformity out of the uniform delinquent interest rate bill. I think that Senator Warner's arguments are a little weak in this whole regard because, in fact, that is what you are going back and is getting those back taxes. They were delinquent. He had a break. He changed the use. He is no longer entitled to the break. Those are taxes owed. They are back taxes. I oppose the Warner amendment. I think that this is a big mistake and I think it is the wrong direction.

SENATOR CLARK: Senator Warner, do you wish to close? Senator Kremer wants to talk first, pardon me.

SENATOR KREMER: Mr. Chairman, I rise to speak in support of Senator Warner's amendment, and I would disagree with Senator Newell's statement that those were