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twenty percent in some cases. It has dropped from that figure, but we are talking about high interest rates in this country and yet we are providing a 12 percent for delinquent taxes, an interest rate that I think is outrageous for the citizens of this state and the taxpayers of this state. What we are doing is we are giving a break to those people that aren't paying their taxes at a 12 percent rate. I think we are encouraging delinquent payment of taxes at that interest rate, and I think that is counter to the public policy and what it should be in the State of Nebraska. And yet we adopted the Burrows amendment, put it on the bill and lowered that interest rate to 12 percent. Now, none of us like high interest rates. It's a reality and it is something we have to live with, but certainly none of us should feel that we need to provide a low interest rate to those who won't pay their taxes on time. I think that is a separate issue. We can talk about trying to keep interest rates down for people that are having a tough time buying a home, or whatever you can imagine. I think that is legitimate. But to provide for low interest rates for people that won't pay their taxes, I think is outrageous, and I certainly support this amendment which would raise it back to 15 percent, not an unreasonable figure, not an unreasonable figure at all. And let me tell you, quite frankly, I was just talking with Jack Mills of the Nebraska Association of County Officials, and if this amendment isn't passed, and if we don't raise that interest rate higher than 12 percent, they are going to move to kill the bill. That's right they are going to kill the bill because it is just wrong to even pass this legislation at a 12 percent figure. It is so wrong to provide that sort of a break to delinquent taxpayers. So I suggest very strongly raising that rate...perhaps 15 percent is not, you know, any...set in granite, if you need it at another percentage, fine, but 12 percent is far too low and I would certainly encourage your support for this amendment. Thank you.

SPEAKER MARVEL: Senator Burrows.

SENATOR BURROWS: Mr. Chairman and members of the body, I think this is one good move we made for the taxpayers of the state when we moved it back to 12 on the real estate. I might remind you that 12 percent is doubling the interest fee on delinquent income taxes. They exist at 6 percent right now and going to 12 is doubling the interest collection on some of these others. We have a wide range and the 16 percent last year was slipped through on the floor to get at the property taxpayers of the state. Now the subdivisions, I think the issue