

individual we are concerned about. The thing to do is pay his taxes for him. That is the way to give him relief. But, certainly, certainly the thing not to do is to encourage him not to pay his taxes. I was very surprised at Senator Burrows' argument that those people that escrow their interest money through a savings and loan, those taxes are paid, why discriminate against those people in favor of the person who doesn't escrow it, in favor of the person that has money to pay his taxes, but decides, why should I pay taxes if I can use public money at 6 percent when I can put it in a guaranteed CD at 10, 11, 12, 13 percent? What we are really doing is discriminating against those people that are diligent in payment of their taxes. Now the Beutler-Vickers amendment on top of everything else, adds a bureaucratic nightmare, an administrative nightmare to the county officials. Now they are dealing with two tax rates rather than one, which is an additional expense onto the general taxpaying public, and who is benefiting? Those deadbeats that aren't paying those taxes, whose gaining those wise money managers who say, hey, wait a minute, why should I pay taxes when I am only penalized 6 percent for not paying taxes and I can gain that up double by investing in a guaranteed investment? We have to be realistic with the times. We have to face exactly what we are facing. This is not the place to implement a social program. This is not the place. If, in fact, we are concerned about confiscation of property because of delinquent taxes, then let's approach and attack that very problem but not this way. This is going around the side. This is going around the side door. We are kidding ourselves. We are not putting money into the hands of the people that need it. All we are doing is creating a mechanism where smart money managers can enhance the value of their money by becoming delinquent in their taxes at the expense of the diligent, prudent taxpayer. So I urge you very strongly to reject this amendment, reject any future amendment to reduce that delinquent tax rate from at least 15 percent, at least 15 percent. Let's quit stomping on the people, the good citizens that are doing what they are supposed to be doing. Let's quit discriminating against those people. This is a bad amendment. It creates administrative problems. It creates additional bureaucracy. It penalizes the diligent, prudent taxpayer, and encourages number one, the deadbeat, and number two, the wise money manager who can manipulate money at the expense of the average tax-paying public.

SPEAKER MARVEI: Before we proceed with the discussion,