

March 23, 1981

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Now the point has been made here that it would cause an administrative nightmare. I find that rather hard to believe. I don't know of a county treasurer's office that doesn't have calculating equipment in it. It is not too difficult for me on a hand calculator to figure interest rates. I can figure an interest rate up to a certain date and add another interest rate onto that and go on, and I think they can too. I don't think it is an administrative nightmare at all...at least my banker doesn't have any problem doing it when the interest rates go up. I don't think they have any more sophisticated equipment than the county treasurers do.

SENATOR CLARK PRESIDING

SENATOR CLARK: You have thirty seconds.

SENATOR VICKERS: It just seems to me that what we are dealing with here is a fundamental right of this Legislature to assess a penalty retroactively, and that is exactly what we have been doing, and I think that is wrong, and I believe the taxpayers of this state think that is wrong. Thank you, Mr. President.

SENATOR CLARK: Senator Nichol.

SENATOR NICHOL: Mr. Chairman and members of the Legislature, just briefly. Senator Cope and Senator Dworak have set it out very clearly for you. This isn't a situation to hurt the poor. It is a situation to help those who know how to work the system. I don't approve of this kind of amendment because I really feel that the people who are not paying their taxes are not the poor. They are not the ones who are honest citizens. The ones who are attempting to profit by this are the people who know full well what the situation and interest is. They know how the banks operate if they borrow money to pay their taxes which they should do. They know that they would be stuck more. So they are actually, as Senator Cope said, borrowing from us other taxpayers who do pay our taxes. If we forget, certainly we have to pay the penalty. If you forget something else, you pay the penalty. Let's say you forget to go home at night. Your wife might have something to say to you about that. Simply forgetting is not an excuse. Furthermore, if you have so much property that you forget a single parcel, it may be that you need to scrutinize your business procedures a little bit closer. I really feel that if we, as legislators, change this rate of interest from year to year, which we may do from here on, and have an up and down situation, it may be well advantageous to