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the county treasurer's office and the delinquent taxpayer comes in and you find out you zapped him with this, he is going to say, I'm sorry, I have got to give you this 16 percent, but the Legislature did it to you. I am really apologizing that I have to hit you with such a usurous bill or usurous interest rate, but the Legislature did it to you. And that is what they are going to tell them down at the county level. We are fools if we put it to them that way because when the county officials interpret it, they are not going to say, we were up there lobbying to get these higher interest rates. They are going to tell the taxpayers the Legislature did it to you. I urge you oppose this amendment and leave the bill at 12 percent. Thank you.

SENATOR CLARK: Senator Hoagland.

SENATOR HOAGLAND: Mr. President and colleagues, I would like to rise in support of this amendment. Now I want to say three things about it. First of all, the amendment has been very unfairly attacked on the grounds that it is ambiguous. It is not ambiguous. It is quite clear. I think it is clear in what it intends to do and it does what the sponsors of this amendment want it to do in terms of attempting to make some sense out of these two merged pieces of legislation. Now, let me remind the body that what this bill does is it contains over 50 sections applying, as it has now been amended by the Revenue Committee, applying to all kinds of taxes and all kinds of special assessments. It applies to delinquent income taxes, to delinquent estate taxes, to sales tax collection fees, all kinds of what are called regular taxes that have become delinquent in one respect or another. And it also deals with all kinds of different special assessments, assessments by utility districts, assessments for things like sewer main extensions, for sidewalk assessments, assessments for grading, all kinds of taxes that can be paid as the result of an assessment of every shape, way and form, as our Governor is fond of saying, are thrown into this particular bill. Now, with over 50 kinds of sections dealing with 50 different kinds of taxes in this bill, the equities with every section are going to be different. All right, when you are talking about the equities on delinquent income taxes, it is going to be different than delinquent estate taxes and it is going to be different than the special assessments on a sewer main extension. Now the problem with the bill as written with the current retroactivity application is it really has a meat axe approach. It takes all of these taxes all the way back and assesses them at the