

March 23, 1981

LB 167

SENATOR WARNER: I have no objection, Senator Hefner.

SENATOR HEFNER: On what page is that?

SENATOR WARNER: What do you want to amend out? What do you want to vote separate?

SENATOR HEFNER: I don't think we need the first and second parts of the amendment. Why do we need this amendment on delinquent property taxes when we spell it out fairly clearly in the bill?

SENATOR WARNER: No. Maybe I didn't speak plainly. The first amendment, there is five parts to this actually of changes. The first amendment which is...they are all in the Journal is not changed from what I am offering. It merely clarifies that personal property tax, that the time from which the penalty would start is the date at which the tax became delinquent or due, or delinquent, rather. Correction, the time it became delinquent, the date. That is the way it is done now but I understand that the wording is such that someone could say, "Well, it is not perfectly clear when the date for delinquency interest should start is the date that it became delinquent." So they could charge an earlier date. That one there is nothing to argue about. If you don't want to do it, it don't make any difference to me. I think it might avoid a question raised in the future. The second amendment strikes the section dealing with the greenbelt law which is in LB 412 and could be handled there. The third and fourth amendment both deal with estate and inheritance tax. As the bill is now drafted under one of them the penalty if you are late in the date the tax is due, twelve months after death, if under one of them you are one day late, you pay one day's interest, only from the date that the tax was due. Under the other one, the way the law is written, the delinquency goes back to the date of death. It is twelve months and one day of interest. Both taxes are due, it is identical same time. In one case the money goes to the state, the other to the county, and it makes no sense to me to have two different methods of calculating the delinquency interest, once being the date when the tax was due, the other a year ahead of that, the date at which the person was deceased. The last amendment deals with the amount of interest the taxpayer is charged if the state erroneously makes a mistake and refunds to the taxpayer too much. Under the bill as it is, if the state refunded you too much, you would be subject to pay the twelve or fourteen percent interest because the state made that mistake from the time until it was discovered. Current law you pay only at a six percent