

and hunting licenses do not have to post a bond. Clearly this is now discrimination against a small group of merchants who I might add, have a very commendable record of collections that would total into billions of dollars since the first fuel tax was passed. John Decker of the Revenue Department has informed me that they have no objections to doing away with this bond requirement. They can see no problem with handling any collection problems that might come up in the same manner as they do the sales law tax. That is now that the tax commissioner has the discretion of requiring the posting of a bond in cases where he deems necessary. That same provision is included in this amendment. Further and I think most important, by dropping this requirement we are making it easier for people who now have diesel or LP gas powered cars and small trucks to comply with the law. It has become obvious many of these owners have access to fuel from farm storage tanks. They resent having to get a bond, make application, submit a financial statement and pay a premium to get a bond in order to permit them to fuel their vehicles out of their own fuel storage which they purchase in bulk quantities. It appears that many of them are not getting a permit and, therefore, paying no tax at all while using the roads and streets of our state. This amendment would just enable them to apply for a license, make their monthly remittance for the tax that they owe and operate legal which I am sure most of them would prefer to do and this is important as the number of diesel fuel cars will be increasing in the years ahead. In closing I would remind you that this body has already passed earlier in this session, a bill that does give the tax commissioner the authority to seize any personal property, sell it for any fuel taxes that are owed the state including any interest and penalty. Therefore, there is no longer any need for the posting of these bonds. Ladies and gentlemen, I would urge the adoption of the amendment.

SPEAKER MARVEL: Senator Warner, do you wish to speak to the Fenger amendment?

SENATOR WARNER: Just briefly, Mr. President, to support Senator Fenger's amendment. As he pointed out there is ample protection from the state's point of view in the event that someone does not or is not properly reporting but I think the more important aspect of this amendment is that it will at least assist, it will not cure, but it can at least assist in encouraging people, particularly in rural areas who want to use diesel fuel and have it at home, keep a separate tank, they won't have that bond requirement to pay which acts to some extent as a deterrent from individuals applying for it and I think it would be a