

March 5, 1982

LB 890

SENATOR SCHMIT: Well, Mr. President and members of the Legislature, I concur with the three introducers of the bill that it is information that is desirable to gather and may be in fact necessary to have at one time in the future, but I do not concur with the \$20 penalty. It has been my experience and I think you will recall just a year ago when we raised the license fees for the small restaurants from about 20 bucks to 45. I don't know how many hundred phone calls I got because of the fact that it was a tremendous increase in the fee. Now we are saying here that an individual who may pay very little income tax may wind up paying more of a penalty for having failed to make a notation in that little box than he would have paid tax. On the other hand, the man who pays thousands of dollars, a \$20 penalty is not significant. I think that you ought to take a good look at this. I will not vote for the \$20 penalty. I think you ought to have some method of encouraging the proper filling out of forms. I believe we fill out millions and millions of forms in this state and nation year after year and for the average individual citizen to be expected to fill out every single form accurately and to the point is expecting quite a little. And so...and then we come along and we say, we are going to slap you a \$20 penalty if you overlook that little slot. Well, you might... we could do the same thing with fifty other pieces of information on that form. So, Mr. President, I concur wholeheartedly with the bill. I do not concur with the penalty. I will not vote to advance the bill with a \$20 penalty for failure to fill in one single slot on the tax return form.

SENATOR CLARK PRESIDING

SENATOR CLARK: Senator Vickers.

SENATOR VICKERS: Mr. Speaker, I would give Senator Newell one minute first and then I will close.

SENATOR CLARK: Senator Newell.

SENATOR NEWELL: Yes. Mr. President and members of the body, you know, I think Senator Schmit has an excellent point and for that reason I did not vote for this bill out of committee. On the other hand, I think that this information is so valuable that some amendments can be proposed on Select File that would make this not only an incentive to try to fill in that information but not quite as negative an incentive as the proposed penalty. So I would urge the advancement of the bill and with an understanding that there can be and will be some amendments to try to work this out, and I will be happy to talk to Senator Schmit and others