

taxes, and I am fed up and disgusted with those of us who stand up and speak to the public about the evils of property taxes and then turn around on the other hand and say, but, by golly, we are going to humiliate, embarrass, and intimidate you by the publication of your name along with the legal description. The legal description is fine and I am satisfied with that.

SPEAKER BARRETT: Senator Landis, please.

SENATOR LANDIS: Thank you. Mr. Speaker, Senator Haberman offered what was offered to the Revenue Committee as the evidence in support of the bill. The personal opinion of the tax official in Kansas, it says, the way you do it now, in my opinion, doesn't foster compliance; no evidence about the use of names, no evidence about it diminishing delinquency rate. In Colorado, anecdotal as well, that the county officials voted to retain the idea; no information about declining delinquency rates; no facts and figures to show what the pattern is. Taxes, let us remember, run with the land, not with the taxpayer. They are a lien against the land. Can't embarrass the land into paying the taxes or not, and, by the way, the taxes are often held by people who are out of state, they are held by companies who have no ability to be humiliated. If somebody is going to be humiliated, it is a residential or a property taxpayer or a farmer, but a great deal of property is held by absentee landlords. It is held by companies, and I think they are impervious to the humiliation that is apparently our new model as far as punitive actions in this state, as opposed to fines, as opposed to penalties of economics. Apparently, the stockades should be brought back and we should use public humiliation as a new form of punitive action. I am uncomfortable with it. I am uncomfortable with the case that has been made for 236. We have got 800 bills. We shouldn't be passing bills with this little evidence to support them.

SPEAKER BARRETT: Senator Smith.

SENATOR SMITH: Thank you, Mr. Chairman. Members of the body, I am going to stand to give my support to Senator Schmit's IPP motion, and I think that maybe I can add a little more information. As Chair of the General Affairs Committee, I should tell you that we have reported out of committee LB 298, which is a bill, which I guess the point I would like to make, and I think the Nebraska Press Association has been very busy during the interim, because this bill will allow a 15 percent