

believe, as Senator Wehrbein, that the collection of taxes and the payment of taxes is necessary. But to attempt to humiliate people into paying taxes I don't think necessarily reaches its end result, and that is the increase in the collection of taxes from those individuals who cannot pay. I guess I am more concerned with those individuals who cannot pay than those who can pay and choose not to, and I don't know how you are going to embarrass anyone who chooses not to pay their taxes to do so. So I signed on with Senator Schmit on this particular motion, primarily out of concern for a class of citizens in this state that go through fluctuations in income and certainly that was the case not more than two or three years ago.

SPEAKER BARRETT: Senator Schmit, please.

SENATOR SCHMIT: (Mike off) those remarks and I think they are right on target. I want to point out one more thing. The adoption of the amendment doesn't mean a darn thing to the people in Douglas County because, as has been pointed out, they are not going to read those names in the World-Herald anyway because they won't print them for the legal rate that is being charged. I want to point out also that county treasurers and the county officials would be the first to come in and ask for this publication if they were being handicapped in the operation of the government by not being able to collect the taxes. Those county treasurers have not requested that we use this mechanism. Senator Kristensen is right on target when he says you cannot publish the names of someone in bankruptcy anyway and you further the exposure of the public officials when you provide for the publication of the name. I see now, more than ever, the reason for Senator Scofield's bill this morning on additional massive testing in college and high school. Senator Wehrbein referred to 1 percent of a million dollars as being \$120,000. We should have made that retroactive, Senator Wehrbein, as far as testing is concerned. A little bit of the problem with the whole blasted thing is just that point right there. We do not understand frequently the cost of the programs we put together on this floor. Senator Warner, the other day, called my attention to the fact that a bill I was bringing in here might very well have a price tag on it that I hadn't even seen, and many times we don't think about those things when we enact a bill into law on this floor which one way or another traces back to additional property tax increases. Most responsible people pay their taxes. The irresponsible people, as has been pointed out by Senator Rod Johnson, aren't going to pay them anyway. So