

just as serious as the nonpayment of the other. Political subdivisions in this state are dependent on property tax for their support, and the necessary services that are provided by cities, counties, school districts rely on the premise that corporations, companies and everyone else will honor their taxing obligations, this the assumption that all subdivisions base their budgets and their level of services which they provide. It is unfortunate that if a large corporation, or several smaller ones for that matter, should willfully refuse to pay, the impact can be absolutely substantial and felt immediately by the subdivisions. This bill, in effect, would provide a bigger stick to encourage all of the corporations to behave as good corporate citizens. The key word in this legislation is willful, and I think that we need to keep that in mind. Now, all of you know my strong support of business, and I think businesses and corporations in Nebraska behave as good corporate citizens over 99 percent of the time. They honor their obligations, they pay their taxes, and they respect the law of the state. But it is conceivable that one corporation could literally bring the subdivisions to their knees by defying the laws of the state. And when this happens the consequences to every citizen of this state would cause very little inconvenience to that corporation. I'm hopeful that the change in penalty, as I'm proposing, would cause second thoughts. And I would move LB 1183.

PRESIDENT: Thank you. Any further discussion? If not, the question is the advancement of the bill. All those in favor vote aye, opposed nay. Senator Byars. Senator Byars, you have fewer friends than Senator Baack.

SENATOR BYARS: Well, I'm aware being a relative newcomer to the body, that it's much more difficult to gather friends when you're new. But I know that somewhere out there I have friends who have yet to be recognized as friends.

PRESIDENT: Almost looks like wishful thinking. Oh.

SENATOR BYARS: Thank you to all of my friends.

PRESIDENT: Record, Mr. Clerk.

CLERK: 26 ayes, 0 nays, Mr. President, on the advancement of 1183.