

this body failed to pay our taxes upon time, we would then be found guilty of a felony and, of course, that means you can no longer hold office, you cannot vote, and a whole number of other serious situations. I understand Senator Byars introduced this bill in response to a pipeline case, and he was trying to encourage the payment of those taxes by an individual company, a very laudable goal, but it looks to me as if we used a four-pound sledge to kill an ant, and I think that we have gone way overboard in this instance. I would hope that the first act of the 1991 Legislature would be to repeal this act, and I would hope that in the meantime that none of us are going to find ourselves victimized by this, and, certainly, when I say that I mean that I hope none of our constituents in the State of Nebraska are going to find themselves penalized by this act. This also carries the emergency clause. Ladies and gentlemen, if that isn't bad enough, I don't know what more you could do. I think it is important to know, and I have checked with most of the county treasurers in my area, in fact with all of them. Most times the people in my district and in your districts, I am sure, will pay their taxes if, in fact, they have the money to pay them. There are times they do not have the money, and I know the bill says, willfully fails. What does that mean? It means that if you do not pay the taxes, you have...you are subject to the penalty because, as has been explained to me, that if you have property you ought to be able to borrow the money to pay the taxes. Ladies and gentlemen, many times in the past 10 years during the difficult times that we were in in agriculture and business, there were individuals who could not pay their taxes. They did not have clearable property. They still had equity but there was no way they could pay those taxes and I do not believe we should have this kind of a statute on the books. I think it is terrible, more than that, I think it is an abomination that this has never, ever been publicized in the press. People do not even know the bill has been passed. They do not know what we have done to them, and as a result very likely will find themselves in a situation of deep embarrassment, and perhaps even worse because of the passage of this bill. I do not condemn the introducer of the bill. I understand he was trying to call attention to a very serious problem, a problem where a specific company had indicated they would not pay certain taxes due. I understand that that problem has been resolved, will be resolved, but during the period of time that we have gone through in the last three, or four or five years, we have introduced and passed into law many bills that impacted upon the way individuals are required to be taxed,