

to put the penalty in there because of some boogeyman argument that says these people are not going to pay their taxes because of these court cases. You are not going to get the individuals who are out there currently litigating these cases. They're going to pay their taxes. They're going to pay them. They're going to pay them under protest and they're going to continue to file their suits. The people that you're going to hurt by putting this penalty provision in are the people who are totally unaware of the situation, who are good citizens, good taxpaying citizens but for one reason or another cannot pay them in a timely manner. In this case, in this county, 40 percent of the personal property taxpayers, I don't think that is fair by any means. I don't think it's a measure that belongs in the call of the special session and I think that the best measure for our body to leave it with is to pull the penalty provision out of the committee amendments. That's what the amendment would do. I would urge you to support it. Thank you, Mr. President.

SPEAKER BARRETT: Thank you. Discussion on the second Hall amendment. Senator Hefner, followed by Senators Withem and Crosby.

SENATOR HEFNER: Mr. President and members of the body, as I understand what Senator Hall is doing, he wants to delete the penalty section. It was a section that we just amended by his amendment to the committee amendment when we reduced the penalty from 50 percent to 20 percent and now he wants to eliminate that altogether. Folks, I don't think we should do that because I think we need a penalty in there. I realize that the county gets 14 percent interest but I don't believe that this is enough. I felt that the 50 percent penalty was too much. Remember, we do have a 50 percent penalty for failure to list property for taxation purposes and all these penalties can be waived by the county board if there is justification and I think we spelled some of those out in our statutes. So I really don't think it's that bad. If the property owner has a good reason for not paying them, well, I'm sure that the local county board would waive that penalty. So I'm against removing that 20 percent. I like to see some kind of penalty on there. The Revenue Committee met yesterday morning and we discussed this at length and it was felt by the majority of the committee that we should have a 20 percent penalty because we felt 50 percent was too much. So we lowered it to 20 percent. I think a 20 percent penalty is reasonable and I believe it's just. Thank you.