

questions asked. There is no exemptions. It doesn't matter if you're one day late or one year late, you either all get waived or you all get penalized and that is, I think, a real consideration with regard to how they would handle it.

SENATOR WITHEM: Thank you, Senator Hall. I'm learning a lot here today on these bills and I'm making up my mind on a lot of these measures as they are presented and I think that's what a delivery body should be doing. I think Senator Hall makes some good strong arguments. My concern, as I read through LB 2, what it really is is a bill that is going to discourage and penalize the small taxpayer, in this case the person who makes a mistake or genuinely has a cash flow problem, without touching at all these people who have caused the problem for us, the larger corporations. Senator Hall is right. They have large attorneys, they have adequate cash flows, they're going to cover all their bases legally. The people that are going to have the problems with this are going to be those smaller ones. I have a similar concern about Sections 3, 5, and 6, and I will just alert the body. I do have an amendment up that would strike Sections 3, 5, and 6. That's the provision that declares that only those individuals who are parties to a lawsuit declaring a tax illegal or unconstitutional are entitled to a refund. I think there are very strong reasons why that is an unfair, unworkable procedure that maybe the attorneys in here will like because that will guarantee that more and more lawsuits will be filed but it is one, again, that will cause absolutely no damage to the large corporation that has an attorney staff on staff all the time but it will cause problems to the small taxpayer. So I'm going to support Senator Hall's amendment. I'm going to ask you to give favorable consideration to my amendment to strike Sections 3, 5, and 6 as they come up. Thank you.

SPEAKER BARRETT: Thank you. Senator Crosby, followed by Senators Wesely and Schmit.

SENATOR CROSBY: Thank you, Mr. Speaker. Senator Hefner's questions answered a couple of my questions but I do have a little confusion. I have listened to all of the debate this afternoon and I have gotten down to the point now where I am wondering, what personal property taxes do I pay? Well, automobiles come to my mind, the first thing, and so I would like to ask Senator Hall, are we talking about automobiles, personal property?