

but the key here is that this is not an issue where it would prevent the filing. It just makes the assessors aware of the statutory provision if they are not already. It allows for a 30-day hardship filing extension. All we would ask by adoption of this resolution is that the assessors do it in a uniform manner across the state. It's a resolution that encourages them to recognize that provision of statute and apply it within their counties. With that, Madam President, I'd relinquish the balance of my time to Senator Warner.

PRESIDENT MOUL: Senator Warner.

SENATOR WARNER: Madam President, members of the Legislature, I thank Senator Hall. I'd rise to support the resolution as Senator Hall has indicated. The resolution which is also to be sent to the State Tax Commissioner and it's my impression at least that they would concur in urging that assessors in the various counties exercise the provision of 77-1229 based on hardship to delay or defer the reporting date for hand in personal property tax statements that they have received in the mail, the forms they have received in the mail. The hardship basis is two or three things. Obviously it may allow for some opportunity for the Legislature to have...enact legislation, would give further direction to the filing of those. Secondly, it provides more time because at least in some instances those forms have been sent out fairly late and, at least I and I'm sure others have had questions from constituents as to sending them in. Now there is one thing that should be fully understood, however, that this is only 30 days and then they will be due and under the penalty section of existing statutes, if they are not filed by March 31st, there is I believe, it's a 50 percent penalty of the taxes that would have been due, so no one should misunderstand that this is deferring it, not to report at all, because current law, that would be required, but it does provide some opportunity for individuals to have maybe greater clarification than we have at the moment and I think it would be an appropriate thing to do. I know in Lancaster County, the assessor has already done that at a request from a letter and I think the cooperation of the tax commissioner and the Legislature or the administration that we can encourage all assessors to do likewise. I'd urge support of the resolution.

PRESIDENT MOUL: Thank you, Senator Warner. I'll now recognize senators in the following order, Senator Hefner, Warner and Coordsen. Senator Hefner.