

PRESIDENT MOUL: Thank you, Senator Coordsen. Senator Baack, do you wish to address this? Senator Conway. Okay, Senator Kristensen. Senator Beutler. Okay, Senator Hall.

SENATOR HALL: Thank you, Madam President, and members, this portion of the amendment is clearly germane to the bill but the issue of whether or not reporting was necessary for, I guess, the past year, the reporting was still necessary. It was because LB 829 did not become law till sometime later in the year; it was, I think, approximately June. Currently, what we're doing in this amendment is requiring that the 50 percent penalty, I think that's what it is, would be mandatory. There would be no discretion as currently exists within the...either the county assessor or the county board. And I can remember that there was much discussion, there has been much discussion, there's been much debate over the years when we've dealt with a various number of kinds of time limits in terms of whether or not something was reported or not reported. You could have, in this case, an individual who would fail to report because they forgot to drop it in the mail. Under this provision, there is no discretionary measure for the county board with regard to that 50 percent penalty. It's automatic. If I fail to report that on the form, don't file it in time, the way I read it, and correct me if I'm wrong, I'm sure you will, Senator Warner, that the 50 percent penalty becomes, if that...even though there was no intent to defraud on the part of the filer, that individual would be subject to a 50 percent penalty. I guess, I don't know any place else where we put in place a mandatory 50 percent penalty and don't allow some kind of discretion with those individuals who have to assess that penalty, except for this case right now, which I would urge that we not adopt this amendment. That's exactly what it does. You're going to have county board members coming back to you saying, hey, you know, Joe forgot to put this on his sheet, he wasn't trying to defraud anyone. And if you don't think it's going to happen, ladies and gentlemen, if 1063 goes into place where you put a totally new system in place for reporting of machinery, depreciable property, I guarantee you the first time it's put in place, there are going to be a whole lot of people that don't report it for one reason or another. They may very well be folks who don't report it because they don't want to, they don't like it, they're trying to escape that tax. There's going to be a whole lot of people who, believe it or not, don't pay attention to what we do down here and they're not going to know they have to report it. They're going to fail to file. They do their own