

what I said is accurate. And it clearly is going to cause all kinds of problems when that comes before county boards, when it comes before assessors and it's dealt with on a case by case basis. This is much bigger, a much bigger issue than it appears to be, and the argument for it to date has been that it's the only penalty provision with regard to this new system. Well, now if it's the only penalty provision with regard to the new system and we make it permissive, it's not much of a penalty provision, is it, unless you get one county that says, we're going to enforce, we're going to use the 50 percent penalty. And then you have the other county that says, no, you know, we're not going to do that, that's unfair, that's arbitrary, and it's an excessive penalty at 50 percent. The fact that it's a 50 percent penalty, although all or part of it could be waived, is still the issue out there, just the fact that it's 50 percent penalty is going to get some of the county boards to say, no, we're not going to do that. Other county boards are going to say, depending on who the taxpayer may or may not be. And there's nothing to say that they have to be uniform in their application within that county. If it's somebody that the county board doesn't happen to like, for instance, who hasn't filed, hasn't met that requirement and is subject to the penalty, it's discretionary. I mean, the fact of the matter is it was better when it was not an issue with regard to when there was no question as to the application of the penalty, and that's what...

PRESIDENT MOUL: One minute.

SENATOR HALL: ...the amendment does. It changes the old system that said if you don't...if it wasn't required to be reported, it's not going to be subject to the penalty. What you ought to do is put in a different penalty provision, if that's what the concern is with this new system, not change the issue of the requirement to report when it wasn't a requirement in previous years. It's going to cause a lot of problems down the road. You're going to hear about it from your county boards. It doesn't seem like a big deal now. I guarantee you that it's going to be an issue back home when it...when it's imposed on one of your constituents at some time in the future. I would urge you to oppose this portion of the Warner amendment.

PRESIDENT MOUL: Thank you, Senator Hall. Senator Bernard-Stevens. Senator Wehrbein.