

if you will, even though it's totally discretionary. What kind of a penalty is that when it...when it's discretionary? If you're going to argue that, no, it's not going to be mandatory, Senator Hall, you misspoke, how then can you argue that...that it is a penalty if, in fact, it can be waived? And, ladies and gentlemen, every time it's not waived, virtually every time it's not waived, and we've seen it time and time again with homestead exemptions, provisions where deadlines weren't made...weren't met, where forms weren't filed, where individuals were out of town or in the hospital, there was no waiver provision within them, we came down here and changed the law, or at least a bill was introduced to do that. You're going to have a penalty that's never used. You can argue that it's a penalty for a procedure that, frankly, doesn't get used. It is not going to be the hammer that you hope it to be. I would even argue that folks understand that and know it, plus you're causing a tremendous burden on those county officials who you're asking to do this and you're not even going to give them the equipment, the form is going to have to be generated in the next four weeks in order to get it out, make it available, get it mailed out to every taxpayer who potentially has depreciated property out there that would be subject to this new system. It doesn't make sense and it's not going to do what it purports to do in terms of serve as any kind of a deterrent to try...

PRESIDENT MOUL: One minute.

SENATOR HALL: ...and escape the penalty.

PRESIDENT MOUL: Thank you, Senator Hall. Senator Haberman. Senator Warner. Senator Wehrbein. Question? Okay, are there sufficient seconds? There are. We'll now vote on the motion to cease debate. All those in favor please vote aye, opposed nay. Have you all voted on the motion to cease debate? Please record, Mr. Clerk.

CLERK: 25 ayes, 1 nay to cease debate, Madam President.

PRESIDENT MOUL: We have ceased debate. And I will now recognize Senator Warner for closing.

SENATOR WARNER: Madam President and members of the Legislature, we have talked about a lot of issues in the discussion of this amendment. This amendment does one thing. It strikes from existing law the mandatory, the "shall" that an assessor or