

county board must do, grant a waiver for penalty on any personal property that was not reported the previous year. This would not be of any particular consequence were it not for the fact that LB 829 didn't result...or did no personal property, in fact, being assessed last year. And so, with the law as it is, it is mandatory that any, for whatever reason, including intent to defraud, that it was mandatory that the penalty is waived. I think it is a better system where it becomes permissive to be waived. I do not have a problem with trusting the local officials, the county officials, the county board, rather, and the assessor, that you make your case why it was not reported time...why it was not reported and then they can grant the waiver and it does not cost a penalty. The individual who intentionally...was intent to defraud ought not to be treated the same as someone who made an error unintentionally or because of misunderstanding. The one thing that would remain in the law is that if you report it in the wrong...you reported it but to the wrong taxing district, which that could happen, under those circumstances it would remain mandatory, "shall", that no penalty would be applied then. It's only in those cases where you left it out, you did it intentionally, you cannot give a good case for having done that to the county board, then the penalty could be assessed. But I think, under the circumstances, it is desirable to make this adjustment in existing law.

PRESIDENT MOUL: Thank you, Senator Warner. We will now vote on part one of the Warner amendment to the Warner amendment. It's Sections 100 and 101. All those in favor please vote aye, opposed nay. Have you all voted? Please record, Mr. Clerk.

CLERK: (Record vote read. See pages 1119-20 of the Legislative Journal.) 26 ayes, 4 nays on FA289, Madam President.

PRESIDENT MOUL: The amendment is adopted. We'll now proceed with the second part of this amendment which covers Sections 179, 178 and part of 181. (See pages 1120-23 of the Legislative Journal.) Senator Hall, do you wish to be recognized?

SENATOR HALL: Well, Madam President, I would ask for a ruling on germaneness with regard to this portion of the Warner amendment. This portion, Sections 178, 179 and a section of 181 deal with sales tax and the...they deal with the sales tax that is paid on farm machinery. There is no other reference either