

problems. They're not tax accountants in any way at all. The worksheets are...are complicated. There's makers, there's acres, there's straight-line, there's 27 1/2 years, there's 31 years, there is a straight-line of a half-year convention, a mid-year convention. You bought equipment the last...40 percent in the last 3 months of your year. How in the world, or for what reason? I know the records will be there. I think the comment was, well, it won't make any more work for the assessors. Well, the first place is when it comes in I don't think that you'll get 5 percent that will understand it. The records will be there available. And they are available on the income tax. A lot of these worksheets, frankly, come to the CPA's in a shoebox, and that's simply how they come in. If a farmer, themselves, do not understand capital gains, or the first cow in or the first cow out, remember we had the heifer tax a few years ago, on the federal level they were going to make the farmer do all of this and that, they finally discontinued it. It wasn't even common sense. And, again, I just simply believe that this goes too far. I'm not saying that there will not be some discrepancy on some returns. But the antagonistic part of it just goes one step, to me, further than is necessary. We have to legislate common sense. And to say that these worksheets and papers, no one would even know what they were looking at. I'll ask most any senator on the floor here, if you brought in a stack of makers and acres in '81, and the 1986 tax bill, what does it mean? How do you expect the assessors' offices to know?

SPEAKER BAACK: Thank you, Senator Nelson. Senator Wickersham, you're next.

SENATOR WICKERSHAM: Thank you, Mr. President. Just briefly, and to follow up a little bit. I didn't want to use all of Senator Schmit's time, but since he asked me a couple of questions, I would also point out to the body that there are significant penalties for filing a false list, and that's really what we're talking about here is whether or not people will file an accurate list or not. Aside from whether or not we can inundate the county assessor's office with papers, there are penalties in the law now, and there are certainly penalties that are reiterated in 1063 for filing a false list. And I would point out to you that those are, after 1993 anyway, it would become a Class II misdemeanor, which is punishable by 6 months in jail, or \$1,000 fine. On top of that, if you have omitted property, the county assessor will impose the tax that would