

have been due in the year you should have listed the property and all subsequent years, together with a 50 percent penalty, and interest. I would suggest to you that a system of compliance, that is based on the types of penalties that are contained in 1063, is better than a system of compliance that is based on filing large volumes of paper work with the county assessors office.

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

SENATOR MOORE: Mr. Speaker and members, you know, Senator Hillman's amendment is a sure thing, and I commend her for bringing it to us, because if you want to make absolutely sure, Senator Hillman's amendment is probably the way to do it, by requiring people to submit their entire depreciation worksheet to local government officials. And though I grant, Senator Hillman, this is the best way to do it, I also think Senator Hillman's amendment points out some of the biggest problems with LB 1063. Now, the reason we've had problems with personal property tax over the years is the inability to track it, the inability to audit it and the inability to enforce it. And it's one of those things with LB 1063, in its present form, we've had to drastically change things. Senator Hillman's amendment goes even a step further by making people file their entire worksheet with their local officials. It's one of those things when is it this body will come to realize that taxing personal property is administratively very difficult to do, and how far are you willing to go to try and force people for compliance? It's one of those things, I mean, the next thing we'll have to go to Nazareth with Mary and Joseph to be counted. I mean, how far are we going to have to go for this compliance? I think Senator Hillman's amendment is very clear that we're going further and further, and even by itself will be helpful, but it's probably not going to go far enough. And you're still...it will be helpful, but you still won't have 100 percent compliance. And I guess, actually, I think Senator Hillman's amendment is one of those amendments that probably makes some sense as we sit in here and debate this, but it's one of those things a year from now, when our constituents are informed that they have to give their entire worksheet to, not just their own county assessor, but to any county assessor that they own land in, you're going to hear a hue and cry in the countryside. People are going to say, you know, why on earth are you making us do this? It's one of those things, I think the bill in its present form, I don't