

like 1063 at all, obviously. But I think the bill in its present form gives local governments and the State Department of Revenue perfectly reasonable ability to audit those things, because the State Department of Revenue knows everybody in the state that claims depreciation. They can give that list by county, where those people are claiming depreciation, and any county that wants to audit those 4 or 5 percent can simply subpoena those records and look at them and do it that way. And I guess who should the burden be on? Should it be on the local government official, or should it be on the individual, because basically with Senator Hillman's amendment there is no county official that's going to read all those. They're still only going to look at a small percentage of them. I guess it makes more sense, if that's what you want to do, decide which people you want to put through that, make them come in with their worksheet, look at it that way, as opposed to having everybody turn them in and only reading the ones you want. It's just a simple matter of semantics. I agree with Senator Hillman, to make it easiest from the government's point of view. But I think the present bill, in its present form, allows the government the ability to perform this audit function. I think this body, you're better off to stop there as well with Senator Hillman's amendment. Though it makes some good sense, I think it's going to make a lot of people upset, and the wiser course of action would be to stop where we are with 1063.

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

SENATOR NELSON: I also want to point out to the body I think Senator Hillman made the remark that you don't need to keep these records very long. That's not true. It's a minimum of seven years, if it's...happens to be buildings or grain bins or whatever you are. All of these records are kept, they have the power to go back three years, and some records seven, and if you cheated 15 or 20 years back. So these are not just a record for one. I know that in...probably meant to be the record that you turned in at that time, see. But I guess I know what she's trying to do, as Senator Moore said, and forced compliance. But I rather think this just goes one step too far, and as we say, this brings in more and more of the problems of...of 1063. And also we have to realize if something was expensed, back five years ago, and then we have still depreciation, you know, those records would again have to be brought back in. So I think maybe we'll kind of push the farmer over the edge on this one,