

April 3, 1992

LB 719A, 1063  
LR 219

only 38 did. Now I do not say that's going to be the fact when the issue has been determined at the ballot box. But if, with all of the information that has been proposed to the people this past several years and the past several months about the desirability and the inevitability of LR 219CA as that being the only solution, etcetera, etcetera, etcetera, if with that information only 38 percent of the people support the amendment, then I believe this Legislature must be prepared to take other measures. If Governor Nelson, in his wisdom and his desire to do that which he believes is right, does not think it's proper to call this Legislature into session, it may well be that the Legislature may have to act on its own. If that does not occur, then, of course, there is still the initial procedure and I think that is available to the people in this particular instance. And so I believe that in order that there not be confusion at the county level, local subdivision level, we ought to not apply the penalty provisions. There are many taxpayers out there who are not sophisticated. There are many taxpayers who are not going to know if they, in fact, should be filing a return. And given the small period of time that would be available for them to do so, it would seem to me that we are placing an unnecessary burden upon them. I understand that such taxes can be waived but that provides for individual decisions by the counties and I do not believe that is a very equitable way of doing it. For one county to waive the penalty and another not to do so places a burden upon those who would not waive it. I know that there are many people who will say, well, it's the taxpayer's responsibility, they should be there. They should make that return available to the tax...to the Treasurer and have it done by the time outlined by law. Ladies and gentlemen, members of this floor, members on this floor do not know exactly what is covered and when it needs to be reported. I suggest that the individual taxpayer should not be burdened with that decision. I would hope that you would adopt this amendment and give the taxpayer a little bit of flexibility. I do not believe the average taxpayer is going to try to escape but I do believe they ought to be allowed flexibility, just as we allow ourselves flexibility. I ask for your support for the amendment.

SENATOR CONWAY: Thank you, Senator Schmit. Senator Warner, would you like to speak to the Schmit amendment, please.

SENATOR WARNER: Mr. President and members of the Legislature, this is an issue we also dealt with earlier on LB 1063. As