

April 3, 1992

LB 719A, 1063
LR 219

happen. No one wants to take a major company to court. But if it is a small taxpayer who owes a thousand dollars, you can't even go to court for...can't even hire an attorney for that, we're going to once again penalize that individual. I don't think it's fair. The structure ought to work equally for all citizens and all taxpayers. Senator Warner said that he opposed this on LB 1063, and he did, and I appreciate that. He also opposed the refund, as I recall, of the difference paid between the taxes collected on forced sales or early sales as opposed to the tax that would be due if 1063 becomes law. Now there is an amendment in this large 270-page amendment that provides for that reimbursement. When I argued that as an amendment to LB 1063, in plain language, I was ridiculed. As of now, it becomes desirable. An amendment, ladies and gentlemen, is an amendment. The amendment is very clear. The desirability of an amendment ought not to lie in the source of the amendment. It ought to lie in the content of the amendment. This is a desirable amendment. It is a fair amendment. It says, very frankly, that if an attempt or if a tax is not...the form is not filed promptly that there's no penalty. You can be certain that the major entities will take their time and there will be no penalties, there will be no penalties. I have watched public officials cower before major entities time after time on this floor and off the floor. That will happen again. But if the small business person or the small operator or the small farmer fails to meet their deadlines, they will be penalized. I accept Senator Warner's concern that this might be an invitation not to file and I accept the problems that ensue from that. But, ladies and gentlemen, it is not the taxpayers' fault that we're in this dilemma and I still believe that this is a fair proposal.

SPEAKER BAACK PRESIDING

SPEAKER BAACK: One minute.

SENATOR SCHMIT: I would suspect that at some later, and I want to remind you, there is a very real chance that LR 219CA does not pass and then there is another real chance that we will meet again and I do not know all of the ramifications of the various statutes relative to the filing deadline. But I would hope that in that kind of pandemonium once again the taxpayer is not put head first through the ringer. I would ask that you support this amendment because if you do not do it, the consequences are going to be adverse to the average small taxpayer. I think we