

April 3, 1992

LB 719A

SENATOR WICKERSHAM: Senator Schmit, I believe you misunderstood me. I was not indicating that I believed you wanted to cause them to fail to comply with the law, but usually we ask them to comply with the law and then if they do not, we impose sanctions or penalties. As I read your amendment, you would remove all those sanctions and penalties for the year 1992. Is that correct?

SPEAKER BAACK: Senator Schmit.

SENATOR SCHMIT: Senator Wickersham, my amendment says that if you do not file the return, you're not...you're not subject to the misdemeanor penalties. It does not say that you do not need to file, and you still must file, but if you didn't file it timely, by June 1st, the penalties that we have talked about do not apply.

SENATOR WICKERSHAM: So even though it would be unlawful to fail to file, there would be no penalty for doing so?

SENATOR SCHMIT: There would be no penalty for...there would not be the 50 percent penalty, as Senator Warner has outlined, nor would there be the 10 percent penalty for the inadvertent failure to file.

SENATOR WICKERSHAM: All right, I guess I...I guess I fail to believe that we should rely on good will exclusively for the enforcement of our laws, and even though it would be unlawful to fail to file a personal property tax schedule by June the 1st, I cannot support Senator Schmit's amendment for the reason that we simply cannot rely on people's good will and sense of civic duty in order to have compliance with the laws.

SPEAKER BAACK: Thank you, Senator Wickersham. Senator Hefner.

SENATOR HEFNER: Mr. Speaker and members of the body, I have a question for Senator Warner.

SPEAKER BAACK: Senator Warner, would you respond, please.

SENATOR HEFNER: Senator Warner, just the other day I had some constituents say that these forms were not available from the county assessor, these assessment forms were not available from the county assessor in the county that they lived in. So how...