

CLERK: (Read record vote as found on page 111 of the Legislative Journal.) 28 ayes, 11 nays, Madam President, on adoption of the amendment.

PRESIDENT MOUL: The amendment is adopted.

CLERK: Madam President, the next amendment I have to the bill is by Senator Hall. Senator, I have your AM29S in front of me, it's on page 99 of the Legislative Journal.

PRESIDENT MOUL: Senator Hall.

SENATOR HALL: Thank you, Mr. Clerk. And I appreciate your printing it, even though I didn't ask. With that, this is an amendment that was too controversial to be included in the last group. (Laugh.) I can't wait until this gets dealt with. But, anyway, it deals with the penalty provision. Under current law, if you fail to report your personal property that is subject to tax, okay, in other words business property, if you don't report by the March 1 deadline, as it currently is the law, or it was the law prior to 829, you're subject to a Class IV misdemeanor. And that carries a fine of up to \$500. What the committee bill said, LB 6, as it introduced, it just...it retained the current language. What the Governor's bill did was make it a Class II misdemeanor, which carries a jail term along with the fine of up to \$1,000. So it would be a six month jail term maximum, and \$1,000 fine, or both. What the committee did was take the two of them, there was much discussion and that's why this is a separate amendment to be voted on to insert the new section. So the way the proposal reads is this, right now the way the bill reads is it's Class IV misdemeanor, across the board. What we would do here is have it be a Class IV misdemeanor for the first year, in other words for the 1991 tax year. But for 1992 it would be a Class II misdemeanor, so the increased penalty for failure to comply, failure to report your taxes would be in effect. So, in other words, for the current year you'd be looking at a Class IV misdemeanor, maximum \$500 fine, penalty is available there that would be equal to 50 percent of the taxes due and owed. In the second year and thereafter it would be a Class II misdemeanor, which would be up to \$1,000 fine, potential for six months in jail, or both, and 50 percent of the taxes due and owed as a penalty. The penalty, the 50 percent of the tax is an issue that the county board, or the Board of Equalization would have the ability to waive. The amendment is offered. It was discussed to split the two rather than allow