

SENATOR HEFNER: ...thank you, Senator Hall. This is what I thought it was, but I couldn't find it, couldn't find it today, anyway. But I would urge the body to reject this because I think it's too stiff a penalty after the first year, because first we have a 50 percent penalty for failing to list. And then we come back a second year...the first year it's a \$500 fine, or a maximum \$500 fine. And then after that first year it's a Class II misdemeanor. And, folks, you know what a Class II misdemeanor is? It's six months imprisonment, or could be, six months imprisonment and \$1,000 fine. And I think that's too stiff a penalty for these personal property owners to pay. So I would just urge that you would reject this amendment, and then we'd have...first we'd have a 50 percent penalty to fail to list, then we'd have a Class IV misdemeanor for the tax year 1991 and thereafter, which is up to a \$500 fine. Thank you.

SENATOR MORRISSEY: Thank you, Senator Hefner. Our next speaker is Senator Crosby, on the Hall amendment.

SENATOR CROSBY: Thank you, Mr. President and members. Senator Hall, I know you get tired of just asking...answering our questions. Senator Hefner asked one, but I'd...would you give me a for instance, in line 10, temporarily converts any part of such property into property not taxable. Is that like what Senator Schmit was talking, that you would change something for your business?

SENATOR HALL: It's sell it, for example, if I sold it.

SENATOR CROSBY: For selling, or...

SENATOR HALL: Yeah, if I sold it, say I had a piece of property that was taxable, and what I did was I sold it to somebody prior to the March 1 deadline. And then on March 2nd they...I bought it back.

SENATOR CROSBY: Um-huh.

SENATOR HALL: And it's what the temporary is all about, so that I could avoid the tax. They didn't declare it, really it was just a sham, and I had no intention of selling it to them, I just did that to avoid the tax.

SENATOR CROSBY: You could almost do that within your family, or within your business, you think?