

SENATOR HALL: Well, sure.

SENATOR CROSBY: You think people are really not going to do the right thing, don't you, Senator Hall. I am a little concerned, as Senator Hefner is. I think we have so many things to sort out, and I understand the mechanism, because this is nothing new, setting up schedules, valuations and so on, especially in businesses. But right at the moment I just don't like that Class II. I think we're going a little too far too soon, perhaps. So I'm not quite sure, maybe by the time the question is called or whatever, I'll make up my mind how to vote. Thank you, Tim, you are a very patient young man, most of the time.

SENATOR MORRISSEY: Thank you, Senator Crosby. Senator Robak.

SENATOR ROBAK: Guess what, I call the question.

SENATOR MORRISSEY: There has not been sufficient debate on this amendment, Senator Robak. Thank you. Our next speaker is Senator Will.

SENATOR WILL: Thank you, Senator Morrissey, members of the body. Tim Hall is a patient young man, huh? (Laugh.) In any event, I rise in support of the Hall amendment. I think that what the committee did was it took a compromise between the two proposals that were before the committee. One proposal would have simply made it a Class IV misdemeanor not to report this property, the other a Class II. What this amendment does is say that it's the lesser penalty for the first year, and once the tax is in place, assuming it is in place, and it goes on in subsequent years, then it becomes the more severe penalty. And I think there are a couple things that are important to recognize here. Number one is that if we are going to impose a tax on something I think it's incumbent on us that we make sure that it's a tax that actually operates the way that it's intended. And the way we do that is by making sure that people comply with it. And one of the compliance mechanisms, obviously, is to have penalties there that make it unattractive to attempt to avoid a tax. In essence, make it the case that an honest individual, an honest business that reports its taxes, in effect, is penalized if you don't have penalties in place for those who intend to avoid the tax and, in essence, break the law. So I think for that reason it's important that we have penalties on there that make it attractive to report, and to pay