

artwork then is, in fact, subject to tax, and they will impose the 50 percent penalty, and the other penalties will ensue. I would hope the Legislature would consider very seriously, I will not offer the amendment because I do not believe this body wants me to do so, but I hope you would consider very seriously an amendment to the bill, if you're going to insist upon passing it, that would make some exceptions based upon the reimposition of a tax that has not been collected for a long time and which is going to have a very, very large number of people terribly confused about what their responsibility is. This Legislature ought not enact laws that are easily understood. We ought to enact into law language which cannot be misunderstood. And on this floor today no one knows how many items of personal property are going to be looked at by assessors. And with more than 85 assessors, or 90 assessors, we are going to have those individuals also having to make individual decisions. And what is classified as household goods in one county will not be classified as household goods in another. And a member of the family who lives in Omaha might very well consider a piece of property exempt, and not...Frank Beemis might consider it exempt, whereas an individual in Platte County, or Buffalo County, the same family, same property, might find that it is taxed. So I would hope that you would consider very seriously, as you continue along this path, the problem you are creating for taxpayers. And I would just advise you that the passage of LB 6, while it may resolve certain questions relative to implementation and reimposition of the tax, also creates a multitude of problems, and I hope that we are all prepared to explain those problems away, if and when the time comes, which it most certainly will.

SENATOR MORRISSEY: Thank you, Senator Schmit. Our next speaker is Senator Landis.

SENATOR LANDIS: Thank you, Mr. President, members of the Legislature. Senator Crosby raised a fair question. I want to give her an answer, philosophically, on why the class that we're looking at here, that includes a jail term, is appropriate for income tax...I'm sorry, for tax policy. Number one, it's consistent with all our precedent. Take a look, and I think it was two years ago, and I'm going to ask Senator Byars to recount it for you, we passed a Class IV felony on failure to file taxes. And the reason that we do that, and it's all throughout the federal tax code, and it's all throughout the rest of Nebraska tax code, is, if you have a strict, fine mechanism,