

Under the Johnson amendment, and the second portion of these committee amendments, county assessors would be required to mail property tax statements or forms to everyone in the county that they reasonably believe to have personal property, so that there would be a uniform approach to the reporting of personal property. What has happened is that there have been individuals who farm or have businesses in more than one county. Depending on how that specific county handled the reporting requirements, there may be two different methods by which reporting took place. Some of it may have to be self-reported by the individual, in other words they had to take the initiative to go in and report it to the county assessor, other counties may send out the forms to those individuals. What the Johnson amendment does is allow for a uniform approach to how that reporting, the forms would be sent and how that reporting would take place, so that there would be no confusion. As you all know, the talk is how rumors get started, and folks talk a lot about tax issues. And there's a lot of confusion when one individual, one brother-in-law is dealt with one way in their operation in a specific county, and another is dealt with differently by their county. They're not sure that, if they didn't receive a form from their assessor, if they owe any tax or if they have to do any reporting. Where that county they might be in the assessor had taken the approach to basically follow a self-reporting requirement, that the individual had to come in and fill out the forms. So there is some confusion out there in terms of how it ought to be handled. I believe, as the committee did when we adopted this amendment, that with the Johnson amendment that would be clarified and there would be a uniform approach in terms of how the reporting of personal property would take place. With that, Madam President, I would yield the balance of my time to Senators Coordsen and Johnson, Lowell Johnson, in that order, to explain their specific amendments that become LB 3.

PRESIDENT MOUL: Thank you, Senator Hall. Senator Coordsen.

SENATOR COORDSEN: Thank you, Madam President, members of the body. I do have my light on, I think, if I run out of a little bit of time. I support both of these. They are, in fact, common sense amendments with regard to the Lowell Johnson amendment. This is the way it used to be done many years ago, in that the assessor would mail out a worksheet, or an assessment sheet to the people that they had reason to believe had owned taxable...or personal property, and then you took that