

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
Transcriber's Office

April 28, 1999 LB 882

PRESIDENT MAURSTAD: Senator Chambers, on the committee amendments to LB 882.

SENATOR CHAMBERS: Mr. President and members of the Legislature, I would like to ask Senator Schmitt a question.

PRESIDENT MAURSTAD: Senator Schmitt.

SENATOR SCHMITT: Yes.

SENATOR CHAMBERS: Senator Schmitt, have you heard the expression ignorance of the law is no excuse?

SENATOR SCHMITT: Yes, I have, Senator Chambers.

SENATOR CHAMBERS: Thank you. Members of the Legislature, "Constable" Smith (sic) has given us the solution to this matter. Many, many years ago, before I, "Baron" Tyson or Senator Coordsen was upon this earth, in fact, maybe a couple of centuries ago, an individual pointed out why ignorance of the law cannot be taken as an excuse. Paraphrasing that person, he said it is a defense that every man will allege but one which is impossible to disprove. So if alleging ignorance of the law becomes a defense, that's all a person need say whenever he or she is facing any entanglement with the law. The revenue laws, not only in this state and in this country but throughout history and throughout the world, have always been separate and apart from every other kind of law. The revenue laws deal with raising the money necessary to fund the government and to keep it operational. So, in other areas where there may be a lot of wiggle room, a lot of opportunities to say cut me some slack and give me a break, the revenue laws are different. It is a situation we're confronting here where, as Senator Wickersham pointed out, a statute of limitations exists and it exists for a purpose. If there must be stability, predictability, reliability in any area of the law it is the revenue laws. The people who are being represented by a couple of our colleagues on these two rejected claims were allowed to recover everything which the law makes recoverable. But when you reach the cutoff date, that cutoff date, in effect, is saying that whatever took place prior to that date does not exist, it does not exist, you're talking about nothing. So, despite what the Legislature