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your records, and there is no fine involved. The fines generally accrue when you are late or negligent in filing entirely.

SENATOR VRTISKA: Well, I understand that. I guess the only problem I had was that when you pay somebody to do something, which is I...I don't know what other people do but in my case I...I expect them to accept some of the responsibility because they're being, just like any...anybody else that you hire, if they make a mistake and don't get...do...do what the statute requires, it looks to me like they should share some of the responsibility and it shouldn't fall back on the shoulders of the candidate when, in fact, you're paying somebody to handle those for you.

SENATOR REDFIELD: May I respond?

SENATOR VRTISKA: Yes, go ahead.

SENATOR REDFIELD: Senator, you know, when you deal with a business, whether it's retailers dealing with someone coming in, a minor purchasing alcohol, it is always the retailer that bears the responsibility. There can also be a crime established by having a clerk sell the liquor to a minor and they could be prosecuted under other statutes. But, in fact, the retail owner is the one who bears that responsibility. In business, if the income taxes for a corporation are not filed it is the business that is fined, it is the business that is charged, it is not the employee. Now, the retailer or the business owner has the option always of firing that employee, but they are ultimately responsible in the business world.

SENATOR VRTISKA: Okay. Thank you.

SENATOR CROSBY: Thank you, Senator Vrtiska. Senator Engel.

SENATOR ENGEL: Madam Chairman, members of the body, I have...my person who takes care of my records is voluntary. He's a CPA. He is my CPA and he volunteers to do this on a pro bono basis. In this particular case, I'm not concerned about him not submitting the reports on time, however, I do assume responsibility. If I'm having someone do this on a voluntary