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other incentive, economic development acts that we have, and I can see why. It is sort of a delayed penalty is what it would amount to. And I'm afraid that what it would do, the mere threat of that, nothing is sure in industrial development and nothing is going to be sure and certain with small businesses starting in small communities. And if...they certainly under the law, clearly if they don't qualify, they default, they have to repay the tax. This would be an additional cumulative penalty that I'm sure would discourage relatively small businesses that are not perhaps too well financed, and this could tip the balance against utilization of the benefits and the development...

PRESIDENT MAURSTAD: Time.

SENATOR MATZKE: ...of employment.

PRESIDENT MAURSTAD: Further debate on the Beutler amendment? Senator Beutler, there are no lights on, you're recognized to close.

SENATOR BEUTLER: Mr. Speaker, members of the Legislature, I guess I'm a little surprised that Senator Matzke is in opposition to this particular provision because, if you do not adopt this amendment, what you're essentially saying is I, as a company, can fail to meet my obligations under this bill and my reward will be that I had an interest free loan for that whole period of time until I actually paid the taxes. I mean it...what is happening now, to me, doesn't make any sense whatsoever. If they fail to meet their obligation, they should pay the taxes that they...that they would have paid from the time they would have paid them. They shouldn't be penalized, they shouldn't be penalized. You need to make the distinction, as the law makes the distinction, between a high interest rate, which is a penalty, such as a delinquency interest rate, and just an interest rate which is the cost of money. A 6 percent interest rate is what the county would have made on its money had it been paid the tax at the time that it should have been paid. It's not a penalty, it's simply in accordance with very conservative economic principle. So that's all this amendment does. It's not radical in any way, and it's not a penalty, and it's not trying to punish anybody, it's just saying that if, for