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registration, on motor vehicle taxes only it now becomes...would become a 14 percent penalty on that and not then on any registrations or a late penalty fee or whatever. So we've had a hearing on penalties, per se, but not on taxes...interest on taxes, per se.

SPEAKER BROMM: Thank you, Senator Wehrbein. Senator Chambers.

SENATOR CHAMBERS: Mr. President, members of the Legislature, I'm listening very closely now, and I might have to take "Silver Fox" designation from Senator Brashear and attach it to the man I used to call the "Squire," Senator Wehrbein. I listened to his presentation just a minute ago and he said that there had been a discussion, in a sense, of penalties on Senator Smith's bill. But the reason the constitution says that there cannot be two subjects in a bill and that a matter must be clearly contained in the title of a bill is so that the public has notification of what the Legislature is proposing to put into the law. When Senator Smith's bill, in a forthright way, listed those draconian penalties, people were put on notice of what the Legislature was being asked to put into the law. So if they were opposed to that, they had notice from Senator Smith's bill, based on the title of it telling you what he's trying to do. When you look at the bill we're discussing, there is nothing in the title that would let a person know that penalties are involved, in effect, a tax on a tax. I know people wouldn't call it that. They'd call it interest. But whenever a tax is levied and, by virtue of the existence of that tax, a person is going to have to pay additional money, not for receiving a service, not for receiving a benefit, but because of that tax, I call it a tax on a tax, although nobody else may. This is a tax increase bill. And when the title of the bill was read and those who might have had an interest in such matters read the title, there would be no reason to come down here and testify on this bill. All it was designed to do was to extend the lifetime of one of these license plates or a set of plates. Whether you were going to extend the amount of time from two years to four years, to six years, to eight years was basically irrelevant, because you were put on notice that the issue to be discussed is extending the life span of these license plates. So if you had any interest one way or the other, you were put on notice and