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they might do this because once we advertise this, we're going to be telling them, some of the money we get in we're going to put it on auditors. And when we put it on auditors, our chance of finding you goes up. Now is your chance. Come forward without prejudice. But when this period comes up, our resources, our compliance infrastructure, will be greater than what it is now, and your risk of being discovered goes up.

SENATOR LOUDEN: Now then, are you telling me that if someone got a notice that they were being audited, they could come forward and negotiate a settlement or anything?

SENATOR LANDIS: This is for people who are nonfilers.

SENATOR CUDABACK: One minute.

SENATOR LANDIS: These are...this is not for people who are under audit. This is not for people who are delinquent because they just haven't...they have...we know that they owe taxes, but they're slow in paying them. This is for people that are under the radar, who aren't telling us that they're out there, earning income, hiding it, and oftentimes going back to other states. If there's one place that we really think there's an opportunity, it's for people who come to this state, earn money they should declare in Nebraska, don't, and go home.

SENATOR LOUDEN: One more question. Is there going to be a fiscal cost to implement this?

SENATOR LANDIS: Yes. The fiscal cost is \$279,000, against an expected return of about \$6 million.

SENATOR LOUDEN: Okay. Then in other words, your cost-benefit ratio, you think, will be in the positive side, that...and you're hoping that everybody is honest enough and goes to bed at night with that terrible feeling hanging over their head that they'll come clean the next day. I...

SENATOR CUDABACK: Time.

SENATOR LOUDEN: ...I think you...very good. I'll support your