

PRESIDENT MOUL: The amendment is adopted.

CLERK: Senator Warner would move to amend, Madam President.  
(See AM1029 on page 1194 of the Legislative Journal.)

PRESIDENT MOUL: Senator Warner.

SENATOR WARNER: Madam President, members of the Legislature, is that the only amendment I have left, Mr. Clerk?

CLERK: It's 1029, Senator.

SENATOR WARNER: Okay, thank you.

CLERK: AM1029.

SENATOR WARNER: This amendment, and I want to make it plain, if I can, what it does, because it may not necessarily be the best tax policy but it was the only solution I could think of for a problem that at least a few constituents and others in Lancaster County had. As you know, the section of law that permits certain, primarily churches, nonprofit tax exempt property to be exempt by law is required to refile every four years, and I noticed in the paper one day in February where there were a number of, that happened to be churches, some of which were in my district, together with some other nonprofit groups, the Malone Center, as I recall, here in Lincoln, had failed to file and nothing could be done on the statute to allow for their negligence. I should point out that my understanding had been that the assessor had telephoned, had sent two notices, had telephoned, I only know the circumstances of one of the churches that was involved which I can understand what happened but, nevertheless, there was nothing that could be done because the statute was pretty plain. What the amendment would do, it, for one year, this year alone, it allows those entities that failed to file in a timely fashion to file by May 1 of this year, which, obviously, is the latest or the earliest I could do it in view of the time, to go ahead and file. There is about a dozen or so properties that I'm aware of, the bulk of which are churches, that failed to file in a timely way, probably primarily their own fault, but, nevertheless, that that's what happened and then the amendment goes on from this point forward, starting in 1994, if any of these entities fails to file every four years by January 1, that they would have until February 1 to file, a late filing, which there would be a penalty of