

up what I would consider an inordinate amount of time for this body to deal with those issues. I guess what it really boils down to is maybe this is a way you teach people a lesson. So I think that I would have to oppose the amendment at this time. Thank you.

PRESIDENT MOUL: Thank you, Senator Vrtiska. Senator Hohenstein.

SENATOR HOHENSTEIN: Madam President, members of the body, I have a couple of questions. Senator Warner, if you would just respond briefly, the amendment, and I think I understand why it says this, but the amendment says the County Board of Equalization shall grant the waiver upon a finding that a reason exists for the failure to make application by January 1st, is that because any reason...your intention is that any reason should allow in this particular specific instance the granting of a waiver?

SENATOR WARNER: That's correct.

SENATOR HOHENSTEIN: And if, in fact, the waiver is granted under your amendment, would the organizations or societies which missed the filing deadline, would they have any of that 10 percent penalty assessed for 1993 or that would only start in 1994?

SENATOR WARNER: The way it is drafted, it would not start until 1994.

SENATOR HOHENSTEIN: Okay. Members of the body, in light of those specific answers, I would rise in opposition to the amendment. I understand, and I do sympathize with what Senator Warner is trying to do. There are some organizations who probably don't have the wherewithal to pay some of these taxes. On the other hand, they are granted an exemption. They simply have to file the exemption. Everybody has the same sort of filing deadlines, and I think it, frankly, puts some county boards in difficult situations. I think granting this, putting into statute a specific provision for the limited purpose of granting exemptions to organizations that have missed filing deadlines is probably not the kind of tax policy that even Senator Warner would support on any other day. And I think that while his efforts are, obviously, laudable, I don't think it is good tax policy to put this to give some relief. I think...he