

did mention that some county boards have, in fact, some options to grant some variances. They cannot eliminate the taxes but they may be able to grant an elimination of the penalty, if there is a penalty. I guess I don't support the amendment. I think it is probably generally bad tax policy and I would urge the members to vote against it.

PRESIDENT MOUL: Thank you, Senator Hohenstein. Senator Warner, followed by Senators Beutler, Wesely, and Hillman. Senator Beutler.

SENATOR BEUTLER: Madam President, members of the Legislature, it is an interesting problem we have before us today, and I can certainly understand what Senator Chambers and Senator Hohenstein are saying, but let me ask you this. Are you prepared to deal equitably with all groups who are asking for exemption or for relief from failure to follow the state statutes? You may recall that last year Central Power and Irrigation District had about 36,000 acres of water that, by all rights, could have been taken away from them because they failed, they failed to apply the water and they failed to get the water transferred. They failed to follow the statutes. They failed to follow the statutes, period. And, yet, this Legislature last year for all those senators out in the Central Power and Irrigation District area came in and changed the law and said, okay, we will make it right for you. You don't have to lose your water. You individual irrigators, it wasn't your fault that you did it, you weren't guilty of neglect. It was the managers who were neglectful. So we won't punish you. We will give you a chance to make it right on a one-time basis, and that's what we did. Now this year in the Legislature, all the legislators from the Panhandle area of the state are here and they are saying with regard to LB 302 that certain rights of transfer, certain requirements, statutory requirements with regard to the transfer of water to property, were not properly done in the past, and they want legislation on a one-time basis to allow that to take place so that certain irrigation districts, major irrigation districts in the Panhandle area, will not lose water, will not lose water rights. Once again, they say the individual irrigator didn't know about this, they were innocent. The districts made the mistake but they want the Legislature to correct the mistake. In this case, Lancaster County nonprofit organizations, their individual memberships are going to be hurt, there are charitable causes that are going to be hurt, they weren't guilty. Some manager, some organization