

and that we will deal on each one of these individually. But because of my experience with nonprofit agencies, at this point I think I will oppose the amendment simply because I do not think, I do not think that you're doing a favor to these institutions by not asking them to conform like everyone else.

PRESIDENT MOUL: Thank you, Senator Hillman. Before we proceed, I would like to call the senators' attention to the south balcony. Special guests today of Senator Hall are 30 students from South High School in Omaha and they are accompanied by their teachers. Would you please rise and be recognized. Welcome to the Chamber. Thank you. Mr. Clerk, do you have an amendment to the amendment?

CLERK: Madam President, Senator Hohenstein would move to amend the amendment. (Amendment appears on page 1218 of the Legislative Journal.)

PRESIDENT MOUL: Senator Hohenstein.

SENATOR HOHENSTEIN: Madam President, members of the body, the amendment I am proposing is very simple. If you look at Senator Warner's amendment, all it does is change on line 20 a reason to good cause and further down when it talks about the assessment of the 10 percent penalty of the tax that would be assessed, instead of delaying that for one year it makes it start in 1993. And essentially what this would do would say, look, if you did, in fact, fail to file this year, you may have to pay a penalty of 10 percent of the tax that you would pay which is a proposed change in the statute for next year. It seems to me like if we're going to grant this sort of relief and I am sympathetic to the concerns expressed by both Senator Warner and Senator Beutler, if we do decide to grant that kind of relief, it seems fair that we ask the people this year to pay the same thing the people next year are going to have to pay and then, frankly, the reason for the first change, a reason to good cause is that I think perhaps we ought to have a little bit more of a standard. A reason could be interesting at the Board of Equalization hearings because you could get all kinds of things. In fact, you could give, the dog ate it. I used to use that excuse myself with my homework but I don't think that's the kind of standard that ought to apply in this sort of situation. We ought to have some good cause. Good cause allows an organization to come in to the Board of Equalization, make their case why something wasn't filed timely. I think most county