

SENATOR BEUTLER: Madam President and members of the Legislature, you know, as I listened to the debate today I really think what we need to do is go back and think about how we approach all of these exemptions in the sense that one problem that I've always had in this particular area of the law is that if you miss a particular date, you lose everything, you lose it all, your whole exemption; might be a lot of money in some cases. I think what we should be doing with respect to the nonprofits, with respect to any of these exemptions, is creating penalties that are sufficient to deter people from delay or from intentionally delaying and make them pay a price, a very significant price, for missing the deadline, but don't cut off entirely an exemption which is otherwise appropriate in good public policy especially for organizations that don't have the kind of expertise available to them because of their funding to always meet the deadlines as strictly as a professional or business organization might. So I guess I would argue, in the short term, for leniency with these people and suggest to the Revenue Committee, in the long term, that to avoid these situations, to avoid the grace period for the homeowner's exemption to deal with all exemptions in a uniform manner and create penalties which discourage people from ever doing it, but which don't cause them to lose entirely very significant rights simply because they miss the deadline by a day or two. Thank you.

PRESIDENT MOUL: Thank you, Senator Beutler. Does anyone else wish to speak to the Hohenstein amendment? Seeing none, do you have closing, Senator Hohenstein?

SENATOR HOHENSTEIN: Yeah, just very briefly. I just think that perhaps if, in fact, there is going to be a decision made on the exemption, what the amendment allows is, in fact, allows an exemption even if there has been a missed deadline. It does require, however, the county board who will sit and hear this to decide whether they think it's right and I think that the original Warner amendment basically said it... a reason which would be anything that they could say. I think they have an obligation to the other taxpayers to determine on their own whether they think the granting of the special exemption this year and the future exemptions for late filing is the right policy. I think they can do that on their own. I think the good cause language is certainly clear and I would certainly trust the county boards to make those decisions on a case by