

and so I guess I would have to say, like Senator DeCamp says on the floor, trust me. But we feel that it is a bill that will give the tax commissioner a little more authority. I understand that Senator Goodrich would like to offer an amendment to clarify a part of one section and I would like to have him go ahead with that at the present time.

SPEAKER MARVEL: Senator Goodrich.

SENATOR GOODRICH: Okay, now on page 7 of the bill, in reading the bill and I am one of those strange cats, I read the darn things. On page 7, line 21...I have to read it so you get the idea. What it provides is that the Department of Revenue can attach all personal property of the party owing the tax to satisfy the lien that they have for the unpaid tax. I am saying, for example, that that is awfully broad, that if you have got a million dollars worth of assets and you only owe a hundred dollars worth of tax, they should not be able to tie up that million dollars worth of assets just to collect a hundred dollar tax. So I ran this by Cal Carsten and he said, fine with him. I ran it through the...actually I had the attorney for the Revenue Committee run it through the Department of Revenue and they said it was okay with them and the attorney for the Revenue Committee drafted the amendment itself and what it does is it just says that the Department of Revenue can attach sufficient property, personal property, of the taxpayer to satisfy the lien but only that much property. They don't tie up all of your assets just to collect, only sufficient portion of your assets to satisfy the lien. I just felt that why should all of a person's assets be subject to attachment if you don't owe that much in tax. And then on the same page 7, line 17, it says, "in the case of neglect or refusal to pay the tax." The Department of Revenue agreed okay, let's change that to say in the case of failure to pay the tax because I didn't like the word neglect and they didn't really like either one of those words. They said, okay, let's change it to "failure" so actually we do two things. We change the neglect or refusal to the term "failure" to pay the tax and then we attach only sufficient assets to satisfy that lien. We are doing that in the fuel tax and carrying the same thing over into the attachment for income tax.

SPEAKER MARVEL: The Chair recognizes Senator Beutler. We are speaking to the Goodrich amendments.

SENATOR BEUTLER: Senator Goodrich...

SPEAKER MARVEL: Page 404 of the Journal for those who are following this.