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the beginning. But there was nothing in the statute that explicitly said that you could charge interest. The court case ended up saying that because there was no statutory authority for that interest, therefore interest could not be charged and Ameritas, it was a case that involved Ameritas, they essentially didn't pay their taxes until a much later period of time, and never had to pay any interest on the taxes for that period of time that they didn't pay them. So, what I'm putting into this bill is essentially what I think, I'm not sure whose bill it was, Senator Wickersham in another bill proposed to put into the LB 775 provisions, restoring or making clear statutorily that you can charge the interest. That bill, for whatever reasons, did not emerge from the Revenue Committee, but the principle, I believe, is quite correct. And so what this amendment does it says that if you don't follow through with your commitment and you owe the government those taxes that were exempted then for the period of time that you didn't pay those taxes you also pay 6 percent interest. That's the essential, the essential of the provision. And I think that that's very fair and I think it's important to encourage them to follow through with their commitments. We ought not to be in a situation where people even think about using this to simply delay the payment of taxes. So that's what the amendment does. Thank you.

PRESIDENT MAURSTAD: Thank you, Senator Beutler. Senator Matzke, on the Beutler amendment.

SENATOR MATZKE: Thank you, Mr. President. Members of the body, this amendment, as Senator Beutler indicated, was actually a bill. It was LB 1046 in the Revenue Committee, and I am informed that it was IPPed, along with all the other bills that didn't make it out of Revenue. On its surface it seems to be reasonable that, if you recapture the taxes, you ought to pay interest. But I am informed that this is a highly controversial concept and I have asked Senator Wickersham for his comments on this issue, and I see that he's consulting with both Senator Beutler and others. Senator Wickersham, (laugh) if I could get your attention. Would you explain to us and give us some background. I understand that this amendment was LB 1046 and was a bill introduced by you, and I would appreciate it if you could shed some light on what the controversy was about it.