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rate on money erroneously refunded by the state to the taxpayer and the rationale for that change is that that can be in any dollar amount, be relatively small, and it seems to me that it is unreasonable for the state to expect the taxpayer to pay a higher rate of interest where the state made the mistake than what the taxpayer could earn if that money was invested. And the most you can get is six and a quarter percent on an investment where the money is immediately available and which there is no minimum balance in which to invest. Under no circumstances can I see where it is defensible to say that the state paid you back \$50 more than they should have, that you then, because the state made a mistake, that you should be paying fourteen percent interest until it is straightened out. The taxpayer was timely, did everything correct. The state made a mistake and I don't think it is right that the state charges the taxpayer that level of interest when it was the state's mistake.

SENATOR HEFNER: Okay, thank you, Senator Warner, for enlightening me. In other words, this amendment has five parts. On what page of the Journal is this?

CLERK: Senator, if you reference Journal page 567, that is essentially Senator Warner's amendment with one or two changes. Okay.

SENATOR HEFNER: Okay, I will withdraw my questioning then on splitting this amendment.

SPEAKER MARVEL: Senator Newell, do you wish to be recognized?

SENATOR NEWELL: Yes, I do. Senator Warner, I would like to do what Senator Hefner did only I would like to ask you to split them and maybe kind of help us clarify this a little more. Jerry, I wonder if you would be willing, since this bill is on General File at this time, and I have agreed to the greenbelt, you know, I have agreed with you to take this out and discuss that on my bill as it comes up. Basically, you have two more amendments, is that correct or is there three amendments? More...beyond the greenbelt?

SENATOR WARNER: Three other subjects.

SENATOR NEWELL: Okay, three other subjects. Jerry, I wonder, would you be willing...well, let me put it this way, I would appreciate greatly if we could separate this, vote on the greenbelt now, and then the other two or three subject matters, that we could basically pull some people together and discuss the impact and the ramifications of them, because