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LB 167

SENATOR WARNER: It would be two, yes, two separate rates of interest. If you are underpaid intentionally, you pay the larger rate of interest. If you are underpaid by virtue of the fact that the state refunded too much, you pay a lesser rate and my position is that you shouldn't be penalized for the mistake the state made. You ought to be penalized at a higher rate if it is your mistake.

SENATOR NEWELL: Okay, just for legislative intent, Senator Warner, is it your desire here if I was to suggest that I paid...if I paid too much, that basically I miscalculated and yet even then I paid too much, would that thereby be my mistake or the state's mistake in terms of paying me too much back?

SENATOR WARNER: To my knowledge, this only refers to a refund that the state has made. If you overpaid intentionally, well, this doesn't affect that situation one way or the other from what the law currently is. There is...you may have a reference because I am aware of an amendment that was floating around that anyone who had overpaid any tax, several at least, that they would be paid a rate of interest commensurate with whatever the penalty is. This does not deal with that set of amendments, if you have seen or heard of them. This is different.

SENATOR NEWELL: Well, I have heard of them. Okay, Senator Warner, for the time, I am going to support your amendment, again, mostly because I am not sure what it does, but if it does what I think it does, I think it will be okay. If it doesn't do that, I may want to take it off.

SENATOR WARNER: I can only say your faith is well placed.

SPEAKER MARVEL: Senator Higgins. The question has been called for. Do I see five hands? All those in favor of ceasing debate vote aye, opposed vote no. Do you wish to cease debate? Record.

CLERK: 25 ayes, 0 nays to cease debate, Mr. President.

SPEAKER MARVEL: Debate has ceased. The Chair recognizes Senator Warner to close. Senator Warner waives closing. All those in favor of the third Warner amendment as discussed vote aye, opposed vote no. Record.

CLERK: 28 ayes, 0 nays, Mr. President, on the adoption of the Warner amendment.

SPEAKER MARVEL: The motion is carried. The amendment is