in advance and publish them in the Journal. Mr. President, I would like to yield the rest of my time to Senator Beyer, if I might, the cosponsor of this measure.

SENATOR CLARK: Senator Vickers. Senator Beyer.

SENATOR BEYER: Mr. Speaker and colleagues, this bill through a lot of effort of a lady in my district, Mrs. Doris Royal, who worked real hard on the federal income tax and has put quite a bit of time into this is to help clarify some of the aspects of the federal and the state inheritance tax. It is an improvement to the inheritance tax for something that people have worked real hard for and have paid income tax all the way through and then end up having to give most of their estate away in the inheritance tax angle. So I am in support of this and we will have amendments on Select File. Thank you.

SENATOR CLARK: Senator Newell.

SENATOR NEWELL: Mr. President, members of the Legislature, I need to ask Senator Hoagland a question and I also need to then not only in the process of asking Senator Hoagland a question. I need to explain a little bit about how this bill came out of committee and I think that that is important. I think it is fair to say, Senator Hoagland, that this bill was near death in the committee. Senator Peterson. Senator Kahle, and myself, Senator Burrows were not anxious to deal with this complex issue this year nor were we anxious to make some of the changes that your bill originally proposed, but because you created, you made it a priority bill, because it was important to you, and because we did agree with some of the provisions, basically the committee said that they would put the bill out with an understanding that they would not want to see it drastically amended. Now your comments about amending it on Select File have greatly perked my interest because in fact it was me, it was I, who begged the committee not to try to deal with it, to allow you to have your bill, and if you come in with substantial changes in the bill, that the committee itself, and I think the committee is the criteria here because there is a question of faith, at least on my part. I represented you in the committee, maybe not with your understanding or your agreement but at the time you would have been darned please to have that representation to get the bill out, and I guess that I would worry more about what kind of amendments you are proposing. The bill came out, we were in agreement with the bill the way it is now. you could elaborate a little more on what you want to do and assure us more, assure me personally that you are not