

think it's very good business to charge an individual who simply didn't have the money at the time the payment...

SPEAKER BARRETT: One minute.

SENATOR SCHMIT: ...came due to pay the tax. And so to keep it in the bill is ridiculous. But I would suggest to you that you read the bill and read it and read it and ask yourself, do you want to have your name on a bill that tells your taxpayer, your constituent, no, you can't benefit from an unconstitutional tax unless you happen to have a battery of lawyers on hand to advise you on every step of the way to keep you apprised of your rights and to instigate due process. Ladies and gentlemen, as I said before, the courts have chastised us because we have not brought into play the equal protection clause. If you pass this bill and leave in it Sections 3, 4, and 5, they will throw the whole thing out because we have tried to do away with due process. I don't think we want to do that.

SPEAKER BARRETT: Senator Hannibal, on the amendment to the amendment.

SENATOR HANNIBAL: Thank you, Mr. Speaker. I have a question of Senator Hall if he would respond.

SPEAKER BARRETT: Senator Hall.

SENATOR HALL: Yes.

SENATOR HANNIBAL: Senator Hall, I, too, listened to your arguments and agree that you have made some very strong arguments. I'm likely to support your amendment. I would like to ask you if you understand that part of the law about what happens when you do pay your tax and you do apply for a refund and the courts or some deliberative body eventually says to you, yes, you did not need to pay that tax, it was an illegal tax or that was an unauthorized tax. And then we allow the subdivisions, I believe in your bill, in LB 2, a period of as long as two years if it be under duress, if they had to refund immediately. Is that correct?

SENATOR HALL: Right. The original green copy would have allowed four years.

SENATOR HANNIBAL: Four, and we're back to two now?