

sheet...

SENATOR LANDIS: It changes "appellant" back to "taxpayer".

SENATOR WITHEM: Takes out Sections 3, 5, and 6 out of the bill.

SENATOR LANDIS: And that means that you return instead of the words "appellant" to the original word "taxpayer" people who might be entitled to a refund.

SENATOR WITHEM: That's correct.

SENATOR LANDIS: Okay. Mr. Speaker and members of the Legislature, one of those three, and I believe it's Section 6, raises the question of what happens when an appellant goes before the Board of Equalization and makes a case that their equalization, their valuation is a mistake and the Board of Equalization finds that there has been an equalization mistake for them, but leaves, if I understand the Withem amendment correctly, would return to the word "taxpayer" the matter of remedy. Equalization cases have always been handled in a way that it required you to go ask for, make an appeal, be granted remedy upon a specific showing for your piece of property. As you are the one who made the appeal and were the appellant, you are the one who is entitled to relief. Now if by making this change, Senator Withem means that there is somehow an affirmative obligation to treat any other taxpayer arguably in the same situation, that will reverse current practice even if it doesn't reverse current law. Secondly, with respect to whether or not on an unconstitutional tax, should you grant an automatic refund to somebody who didn't go to court? Tough choice. On the other hand, we have had that happen one time and, in fact, we did a refund to all the people who had gotten community technical college taxes paid, lot of them being taxes between one, two and three dollars on their checks that were returned so that the next year in a new form they could be taxed for exactly that, plus the cost of sending them their one, two and three dollar costs of sending them their checks. Why? Because the expense of government goes on each and every year. You know, there is...in one form or another, the obligation to pay for those services goes on. Now it seems to me reasonable to say, listen, we learned from our court decisions. We learned from the conclusions and, in fact, the appellant who has the guts is rewarded for going to court. On the other hand, everyone of us doesn't get the virtue of sitting and standing