

those claims are...

PRESIDENT MOUL: One minute.

SENATOR WARNER: ...there is no reason, as the law in the Constitution stands right now, that you could file for a claim. Only if 1063 and the constitutional amendment passes can you file for a claim.

SENATOR SCHMIT: Thank you, Senator. I believe that this Legislature owes some sort of explanation and some sort of record for those individuals in the county. First of all, at the present time, and I want to talk about it more later on, at the present time, some counties are collecting the taxes and some are not. Some have suggested to their taxpayers that they apply for a refund and some have not. Some have indicated that refunds are not in order, that if a tax once is collected, notwithstanding subsequent action, that it is not refundable. There are a host of different opinions. I would assume there are many different county attorneys out there who would be looking to the State Tax Commissioner and to the Attorney General...

PRESIDENT MOUL: Time.

SENATOR SCHMIT: ...for an opinion, and I'm concerned, I guess, because we have not given anyone any direction. Thank you.

PRESIDENT MOUL: Thank you, Senator Schmit. Senator Warner, did you wish to be recognized?

SENATOR WARNER: Further clarification to Senator Schmit's question. As I understand what is the basis for refunds now would be the basis that would be applied here where the taxpayer submits a letter, doesn't have to be a form, a letter indicating the difference in valuation based on what was paid before to a depreciable value to the extent that was, and then they'd ask for a refund for the difference.

PRESIDENT MOUL: Thank you, Senator Warner. Does anyone else wish to speak to this amendment? Seeing none, I'll recognize Senator Schmit for closing.

SENATOR SCHMIT: It's always an exercise in education, I would guess, to watch this Legislature function when no one knows what