

PRESIDENT MOUL: Thank you, Senator Byars. Senator Hall, I'm going to rule that the amendment is germane.

SENATOR HALL: Madam President, can I have the balance of my time then?

PRESIDENT MOUL: You certainly may.

SENATOR HALL: Thank you. I won't move to overrule the Chair, but I clearly don't think the...I understand the ruling, I don't think the amendment is germane, but you know, I'm "0" for 8 I guess now. The issue of the refunds, I do rise to oppose Senator Byars' amendment and I appreciate and understand the issue that he talks about in terms of refunds as they relate to centrally assessed companies. The issue of tying it into motor vehicle fee overcharges and when you look at the amount of money necessary to raise, needed to be raised, I guess I would ask Senator Byars to respond to a question. Denny, how long would it take in your estimate to raise these kinds of monies for purposes of paybacks? And would those be put in a special fund and dealt with on a county by county basis or would overcharges from one county be put into that special fund to be paid back into other counties?

SENATOR BYARS: The fund is going to be kept locally, Senator Hall, and not paid into a central fund using the State of Nebraska and then a distribution firm to redistribute the dollars.

SENATOR HALL: The amendment does not say that though.

SENATOR BYARS: Yes, I think it does. I think it says clearly, if you read the amount collected pursuant to this section which exceeds the total motor vehicle tax collected by the county for 1991 shall be set aside in a special fund. The special fund shall be used only for purposes of refunds of personal property tax centrally assessed taxpayer.

SENATOR HALL: But that does not say anything about a special fund that is county specific and I guess my concern outside of the fact that it would take I think a number of years to raise the kind of money necessary to pay back the refunds. In other words we'd be holding out hope to taxpayers that somehow this was going to solve the problem when in fact it would not. And