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SENATOR MOORE: Would be, would be, somehow that crossed my mind, I don't think it...my answer is no.

SENATOR HALL: But is it fair to say that this is really only a minor portion of what the cost of that decision will be. I mean this is what you can target. This is what you can show. This is a very minor portion of the impact of those kinds of...those decisions, such as MAPCO, Jaksha, and Bahensky will have across the state, not just on state government but, more importantly, on local government.

SENATOR MOORE: You are right, just the administrative cost at the state level, the actual time on the local level coupled with the headaches, the headaches, those people as well as you and I, have to deal with the value...the value of our time on spending listening to the people complain about it, you can't...

SENATOR HALL: You can't put a dollar figure on it.

SENATOR MOORE: You can't put a dollar figure on that.

SENATOR HALL: Thank you, Senator Moore. I rise in support of the amendment. Well, we should return the bill to Select.

SPEAKER BAACK PRESIDING

SPEAKER BAACK: Thank you, Senator Hall. Senator Lamb, did you wish to speak on the motion to return?

SENATOR LAMB: Thank you, Mr. Speaker and members. I guess I just wonder if we wait until next session and use a deficiency appropriation, if that would not encourage the Department of Revenue to utilize what may be some excess personnel, equipment, time, and space to do it without any additional cost. I guess I am not very comfortable in appropriating money when we don't know how much it would be and whether or not it is really necessary. And it just seems to me if we put the squeeze on the department, they may do it much more cheaply than they will do it if we hand them a big bunch of money, say here it is, that's for this purpose. I guess I don't think we need to appropriate the money today.

SPEAKER BAACK: Thank you, Senator Lamb. Anyone else wishing to speak to the motion to return to Select File. Seeing no one, Senator Moore, do you wish to close?