

to me by Senator Janssen was, well, what happens if they overwithhold, and I said, no problem with that, Ray, we took care of that last year. And he said to me, asked the next logical question and said, well, how did we do that? So I had to go back and look and, lo and behold, I found out I'd given him the wrong information. We had discussed it last year but that was one of the little holes that was left in the bill last year, was there was the potential of an individual having \$1,000 withheld from his or her paycheck for state income tax purposes end up at the end of the year with \$100 tax liability based on that individual's job, but the company getting to keep the additional \$900. We had discussed that and what we had ended up doing last year I think was our policy pronouncement was, well, that individual needs to be more careful about not having money overwithheld, which is not a...was not a good answer. Then have spent some time since we've...and there was considerable discussion on this. I know Senator Wickersham engaged in some discussion on that matter, others did, so we went to work to see if we could correct that and this is what you have before us. This is a statement. We have visited with the folks in the Department of Revenue as to how this could happen. I think Senator Brashear had his legislative aide spending considerably amount of time pouring over this measure. Senator Wickersham entered the fray a couple of...a day or so later and added some new concerns and some new thoughts on the matter, and this is what we've come up with. Let me read this to you. It says: "If the wage benefit credit withheld by the company exceeds the nonrefundable credit allowed the employee as calculated in this subsection, the company shall refund the difference to the employee." That creates an entitlement by the employee to get the overwithholding back. "The company may request verification or substantiation of the amount claimed." That simply means that, you know, an individual can't just write on a sheet of paper, hey, hand this back to me. What it probably means is that the company will say, show us a copy of your 1040 that you sent into the state to show what the difference was. A company shall notify employees of the right to claim a refund under this subsection by April 1 of each year, and we're not going to make it incumbent upon the employee to wade through the contents of LB 1368. The employer has to tell them that. The employee will...this will not be a sort of claim that will go on forever. By September 1, the employee needs to make this claim for the refund. That's for the company's benefit so it won't hang out there for two or three years. And then we indicate that the