

statute of September 1 without saying that it's September 1 of the year when the employee files his or her taxes, then I think it creates the questionable area that I'm discussing. Senator Withem, what about saying that it would be September 1 of the year when the employee files, or within 30 days of the...or 15 days of that filing, whichever is later, so that if the employee files late then there is not an automatic loss of this money? I file my taxes late on a regular basis so I'm not mentioning something that is unheard of or that would be unusual, and I don't want the company to get an additional windfall, so what would you think of something like that? And I'm asking for your thought while we're talking, not necessarily that you're agreeing to anything just yet.

SPEAKER WITHEM: We chose the September 1 date because it was 15 days after the automatic extension. There are two other provisions that are not covered in here, as I understand them. Number one is there is an additional extension for which you can apply and have granted, as I understand it. As a matter of fact, I've done it once I think. You go from August to October. And the second thing that I had not considered is that there are cases, I guess, where people just miss their deadline...

SENATOR CHAMBERS: Um-hum.

SPEAKER WITHEM: ..and they end up paying penalties, but they have...but they still end up filing, they still end up owing, they still end up filing and your question that I'm trying to get through would be should a person, because they've asked for that additional two-month extension or have not filed a timely return, should that make them forfeit the refund that they would have coming from the company? Thinking on my feet here, which is not one of my strong points, I think that you make a good point. At this time, I see no problem with the proposed amendment that you're suggesting here over the mike. I would be interested in other individuals' responses to that to see if there might be a problem.

PRESIDENT ROBAK: Thank you, Senators. Senator Beutler.

SENATOR BEUTLER: Senator Withem, if I could ask a couple of questions with regard to how this operates and your intent.

PRESIDENT ROBAK: Senator Withem.