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divorce case. One side usually thinks something's fair; the other side thinks it's unfair. Unfortunately, I've spent several decades handling domestic relations cases and it's very difficult ever to find someone who is totally happy with the decision that the court makes. In fact, I had a district judge once tell me that if both sides were angry after he made his decision, he was convinced he had been fair, because it was not his business to make one side the victor and one side the loser. What we've got is a system where our Supreme Court has a mechanism, a commission, of experts, experienced people, CPAs, people involved in financial management, that determine what the guidelines should be; what are the rules that the courts ought to look at in setting child support. Now, I don't know how you could add up the factors that would be involved, but they may be in the hundreds, and these are matters that this body is ill-equipped to deal with. Now, frankly, I cannot tell you whether Senator Baker's bill is a good bill or a bad bill, because I don't understand accelerated depreciation and I don't think that we should get into that, because there might be 50 or 100 other items that we'd be ask to legislate on in establishing guidelines for child support. This is a very complex issue, as I think Senator Kristensen has well illustrated. So I...while I have no particular objection to what Senator Baker is specifically recommending, this is a concept that should go to the Supreme Court's Commission on Child Support Guidelines and not be decided here. Because once we start deciding these criteria, we're going to be deluged. Everybody that feels that they're paying a little too much or not receiving enough is going to come before us with another idea to change another rule, should something be deducted, should something be added? And you can just imagine what that would be if you try to do that. We'd end up with child support guideline regulations that would somewhat emulate the IRS regulations, and this body is ill-equipped to do that. Should be done impartially, it's a judicial function and, on that basis alone, I cannot support this bill.

SENATOR CUDABACK PRESIDING

SENATOR CUDABACK: Thank you, Senator Matzke. Senator Kristensen. Senator Coordsen, you're recognized to speak.