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a constituent in my legislative district. The claims bill was LB 1292. That was prior to my arrival here in the body by a little bit, but I have a little familiarity with it. I'm sure there's been other instances where the Legislature's refunded overpaid taxes to Nebraska citizens. The backbone of our economy as a state is small business, like Record Printing. Those of you in business for yourself, just give some thought to whether your business could absorb \$25,000 overpayment of sales tax that you couldn't get back. The people that were here in 1992 and voted on LB 1292, this bill passed with a 42 to 0, with 7 senators not voting. Everybody in the body that was here at that time either voted for it or was excused and did not vote. Two of the members here today were excused at that particular time. In closing, I want to remind you of four things. The Legislature has refunded overpaid taxes beyond the statute of limitations before. This doesn't set a precedent. This \$25,000 is not the state's money. We expect people to pay the state what they owe regardless of how old the debt. There are times, and this is one of them, when the state should return overpaid taxes to its citizens regardless of the statute of limitations. We have the power to do that and, by adopting the committee amendment, that would happen. I feel it's the right thing to do. Twenty-five thousand to some people probably doesn't amount to much, but I think to the Record Printing Company in Cairo, Nebraska, which is a very small operation, \$25,000 means an awful lot to them. So I would just ask for your support for the payment of that claim. Thank you.

PRESIDENT MAURSTAD: Senator Hilgert.

SENATOR HILGERT: Thank you, Mr. President, members. I would just rise to defend the committee's work in this. Part of the problem that we encountered was the Department of Revenue not having accurate forms regarding the sales tax exemption on the aerial application devices for agriculture, which is the aircraft. That was one of the issues. The other issue was somewhat...more of a...we were trying to be nice, I guess. Senator Schmitt articulated the position very well. These folks, you know, we have the power to do this. This is nothing beyond our scope. If we didn't, the Business and Labor Committee wouldn't be here to look at the results of what the board did. You know, we wouldn't have the authority to do what