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understand, based on the forms, that they shouldn't have paid the tax, therefore, they're asking for it back. I leave it up to the judgment of this body. The majority of the committee, after a lot of discussion, did decide that it was probably the proper thing to do, was pay it back, and so I have to leave it up to your judgment. If you feel, as some indicated, that we should not set a precedent and return this money because the law is the law, then I guess you'll vote to deny the claim. If you feel that the state actually, in essence, was not entitled to this money, it should never have been given to them in the first place, then I suppose you would vote then to return the money, and so I leave that judgment up to you. I just wanted to clarify that explanation and we'll let...leave it up to the body to make the final decision. With that, Mr. President, thank you.

PRESIDENT MAURSTAD: Thank you, Senator Vrtiska. Further discussion on the committee amendment, Senator Landis, followed by Schmitt, Chambers, and Preister.

SENATOR LANDIS: Mr. Speaker, members of the Legislature, I've been listening carefully for that rationale that would justify returning the money and I hear a couple of pieces. One: the forms were difficult; they were misunderstood; there was a mistake made and the complexity was such that it was difficult to catch the mistake. The second problem that's been alleged is this is an overpayment. It's not like somebody who's asking to have their taxes forgiven. This is somebody who paid taxes beyond what they were supposed to pay and, therefore, the money really isn't ours; it's really theirs and we're returning it back to them. And I wonder whether or not we would take either one of those principles and make them a universal principle, one that we would apply to taxpayers across the board. The forms are tough. If you make a mistake we will, no matter what the timing, get to the bottom of the mistake and rectify it. I doubt it. I'm not sure we would endorse that principle. Secondly, would we endorse the principle that says, look, if it's an overpayment, maybe the statute of limitations shouldn't exist; that you should be able to come back in, make your claim, show your overpayment and get the money back. Maybe. Maybe. The answer to that is to make this a universal principle, however, not to do it in two circumstances and not for anybody