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what is it that we were doing there? Instead, this sort of this bleeding heart quality that came out and said, no, no, our heart goes out to the poor, "bestraught" taxpayer who couldn't understand the forms, paid us the money. We ought to write them a check. I'm sensitive to the business who just made this error, or this airline, or this company who owns the plane. We need to give them back their money. They should get a refund. So it's this strange mixture. It's sort of a bleeding heart individualized warm fuzzy mushiness there, but applied basically to some businesses who have resources and accountants and boards of directors. It's a very interesting mix and I just wanted to have the day go by having at least acknowledged the principle of bleeding-heart conservatism which seems to be at work in LB 882--an interesting irony.

PRESIDENT MAURSTAD: Thank you, Senator Landis. Senator Wickersham.

SENATOR WICKERSHAM: Mr. President, members of the body, Senator Landis identified one of the principles that I think was at play. I think another thing that was at play was you just all weren't counting carefully enough and you got to 25 before you knew it. Because you knew better. And if you didn't know better you're going to know better before this day is out, I suspect, because there are two more very, very difficult issues for you to decide in this amorphous, do justice regardless of the rules law that you're attempting to employ. If there are no rules, there is no law. And if we are to make law every day on this floor, people will come to you and ask that their claims be adjudicated and you won't be able to decide because you won't have any rules to decide by. And your hearts will be weary and your minds will be slack and we will have done no justice. Look at the next claim and then the one that follows that, a poor woman who had someone prepare her tax return for her, it was prepared improperly. The statute of limitations runs, she can't have it fixed, and who's to blame? Is it the woman because she sought free services in the preparation of her income tax return? Is it the folks who prepared it improperly? Will it be us when we deny her claim because it was too late? No. Someone who voted for that last amendment ought to file a motion to reconsider. Somebody who was on the prevailing side ought to file a motion to reconsider. That was a very serious mistake.