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are then sent to me. I filled them out only to find out that I cannot get a refund on the sales tax paid in '93 because the statute of limitations had expired on the airplane that we bought in '93. If the Department of Revenue had informed us in July of '96, when the second airplane was bought, that we did not have to pay sales tax on equipment used for agricultural purposes, we could have requested a refund for the December '93 airplane and still have been in the three-year statute of limitations. Now I'm told it's too late. I can understand why this may not have been caught in '93, since this was the first year of change. But by '96 I feel this should have been changed and additional information should have been requested on the form I was sent. That, I think, is the important issue raised by this person. I do believe that the Department of Revenue should have had this information on the form. Only on the '98 form, only on the '98 form does it ask for the reason for the purchase, and then it goes on to say why they feel that they're entitled to the refund. As I stated before, I think this is a legitimate issue they're bringing forward to a committee, that we allow citizens of Nebraska to bring issues like this to them, when it is an issue that I think the state was in error, that they should have been notified, that the forms at least should reflect the current state statute, and I think that is what's in question here, that the forms did not and not until '98 did the forms reflect the change in the law. Therefore, I support the committee on allowing this claim.

PRESIDENT MAURSTAD: Thank you, Senator Bohlke. Senator Vrtiska.

SENATOR VRTISKA: Thank you, Mr. President, members of the body. Along with what Senator Bohlke said, I have to, obviously, agree because, in fact, those are the facts. Those are the facts and that's why the committee, I think, using intelligence that they have, in fact, agreed that this money should be given back. And I guess the reason I wanted to speak is simply because we decided the other was not an issue. I think this is entirely different. I think this has...if anything has reason, this should have it. I know Senator Preister got up and said that it was an airplane and it shouldn't be included. Well, that's a whole different issue. If you don't want to allow airplanes as agriculture use...for agricultural use that's one issue, but