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can pass that \$50,000, or their family can, by an affidavit. They don't have to have a probate in order to accomplish that. And I think the thing that is concerning me about the discussion is that those of us who work in this area, I think, are not concerned, and we would favor an increase in the amount of inheritance tax deduction, but I think we ought to know exactly what effect that has on the state, what effect it has on the counties, and what effect it has on the individuals. So I would urge that when we get ready to do it that we consider studying this matter before we take a precipitous step of doing what sounds good, which is taking...giving people an opportunity to get a deduction that may not be in the best interest of everyone involved. So thank you.

PRESIDENT MAURSTAD: Thank you, Senator Pederson. Senator Wickersham on the Chambers amendment.

SENATOR WICKERSHAM: Well, Senator Chambers, it looks to me like you've gotten religion and that there is life after death. (Laughter) But beyond that, the discussion here has at times wandered around a little bit, and I guess you can't blame people on a Tuesday morning for wandering around a little bit on a topic that maybe they don't know much about, because it is...it's only Monday morning where I came from; I heard that, Senator Wehrbein. (Laughter) More from the...anyway. The...there are a number of interrelated topics here, and several of those points have been raised. One, if you reduce the state inheritance tax which goes to the counties, potentially, you increase the amount of money that simply comes to the state as state estate tax. And that interrelationship is governed by two factors: one, the size of the estate; and the federal estate tax code. Now, if you...if your eyes haven't glazed over, you're permitted, but those interrelationships are a little bit complicated. But basically, for estates under the amount of the federal estate tax credit, it doesn't make any difference. And that's really the only topic for discussion in Senator Hartnett's bill. That's the reason there was a calculation of an estate about \$600,000, although the amount of an estate that you can exempt under the federal estate tax is larger than that, and it's growing. Now, the other issue that is before us, and will be before us again this afternoon as we talk about the budget bills, is what effect a change in the