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discussing. I do not believe that it could be resolved today with the amendment that Senator Coordsen is presenting to you.

SENATOR CUDABACK: Thank you, Senator Wickersham. (Visitors introduced.) Senator Coordsen, on your amendment.

SENATOR COORDSEN: Are there any other lights on? Are there any other lights on?

SENATOR CUDABACK: One, Senator. Senator Kristensen to follow you.

SENATOR COORDSEN: I'll pass.

SENATOR CUDABACK: Senator Coordsen passes. Senator Kristensen.

SPEAKER KRISTENSEN: Thank you, Mr. President. I know Senator Coordsen would like to have an extended discussion and actually this is a fascinating area that Senator Coordsen is...has put forward because it really goes...absolutely every one of you have people who are interested in the TERC and, if you don't, you will. And this is fundamental to how does the TERC operate when we change from the taxpayer being disgruntled with the district court procedure that we had some years ago and we switched over to the TERC, we entered into a new area, and the TERC is not a court. There was considerable discussions to should it be a court, should it not be a court, should it be part of the Court of Appeals, but we...we settled on this floor for a hybrid and that hybrid was that people didn't want all lawyers. They didn't want all judges to sit on this. They wanted some people that knew something, or so the debate went, as I understand it. That offended me, but Senator Vrtiska prevailed so it's really his fault, but it was that type of discussion, Senator Vrtiska, if you remember, that created this hybrid system that we have with the court...with the TERC. With that comes what burden of proof did we have to do, because there was an established procedure and a burden of proof that the courts had articulated over the years for the district court. So the taxpayer didn't like what the county board of equalization would do, they'd take it and appeal it to district court. If they didn't like the district court, they knew what the procedure was because it's a long laid out list of things