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responsible to pay the recapture? Is it you the city that's going to receive it? Or is it me the donor?

SENATOR CUDABACK: Senator Beutler.

SENATOR BEUTLER: It's...well, I guess it depends on the contract, or the agreement between the parties. But the basic responsibility is the seller's, I believe.

SENATOR RAIKES: So if that's the case, if it is the seller, it seems to me I can say to you, look, the land is yours, but I'm not going to pay this recapture bill.

SENATOR BEUTLER: That's exactly what happened, Senator.

SENATOR RAIKES: So then, under current law, tell me what the city's options are. The city could say, well, I'm not going to pay it either? And then what?

SENATOR BEUTLER: No. We had a discussion with the assessor on it, and the assessor said, under the law, the way it's structured, it needs to be paid. So the city's options are to reject the donation, or to make an agreement with the landowner that the city, i.e., the buyer, would pay the tax...the recapture tax.

SENATOR RAIKES: So let's pursue that last option. Suppose the city decided to pay it. Wouldn't, in fact, the city...it is a tax, so wouldn't the city get...receive some of the money that was paid, one way or the other?

SENATOR BEUTLER: Well, yeah. I mean, that would be true, in the sense that 60 percent of it goes to the county...or to the school district, 60-some percent, and then there are percentages to a number of other entities, as you know. So...

SENATOR RAIKES: So another way to look at it is,...

SENATOR BEUTLER: ...I don't know what it is in...

SENATOR RAIKES: ...you'd have the city...