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SENATOR CUNNINGHAM: Yes.

SENATOR CUDABACK: ...in the description of taxes, would that be sales tax or what type of tax?

SENATOR CUNNINGHAM: Believe it was income tax, Senator.

SENATOR CUDABACK: I guess...I guess one reason why I'm asking this, I recall three or four years ago we had a person in central Nebraska who had overpaid sales tax and he came in for a refund and the body turned him down. Now, I'm not saying this guy shouldn't be refunded, but if it's the same kind of a circumstance, we have to make certain that the body is consistent. And I'd just like to, for the record, say that this person that did come in three years ago and asked for a refund on his overpayment, and it was absolutely a refund coming to him, but the body denied it because the statute of limitations, you might say, had run out. Now, I don't know if the statute of limitations had run out on this person.

SENATOR CUNNINGHAM: Yes. Yes, it had, Senator.

SENATOR CUDABACK: The statute of limitations had run out?

SENATOR CUNNINGHAM: Right. Right.

SENATOR CUDABACK: I'm just wondering...

SENATOR CUNNINGHAM: We're still searching whether it was income or sales tax, what it was, Senator.

SENATOR CUDABACK: I might add that I will, and my time is running, but I will probably vote to give this person a refund, but the person that was denied it three years ago, seems like we're not consistent here and we absolutely owed that person but simply because the statute...you may continue.

SENATOR CUNNINGHAM: Yeah, it was an income tax refund that was never cashed, a corporate income tax refund.