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not come before us and tell us their sad tale of woe, and they did not request the money. We all have deadlines. There are filing deadlines for an election. If you miss it, you missed it. Now, Senator Beutler has proposed that we might have some kind of penalty, and if, in fact, we had a series of penalties in place we might do something like that, but we do not have any provision in statute to issue a penalty here. If we had a longer period of time before the statute of limitations ran out we could also make adjustments, but in fact right now we have in place a set period of time for the statute of limitations and it has run out in these instances. And so in fact I'm going to support Senator Wehrbein's amendment. I supported it when we did it when I was on the Business and Labor Committee. I remember that argument on the floor and we decided that it was unfair to those who abided by the law and tore up the check that had expired and said, I made a mistake, that wasn't very smart of me, but I'm going to have to take the penalty for it and lose the money. And so I'm going to stand up and support Senator Wehrbein's amendment. Thank you.

SENATOR SCHIMEK: Thank you, Senator Redfield. Senator McDonald, the Chair recognizes you.

SENATOR McDONALD: Madam President and members of the body, I also stand in support of Senator Wehrbein's amendment. That situation that Senator Cudaback spoke of was actually in my district and it was a gentleman there. Was a single proprietary business and it was a large sum of money that he overpaid for his taxes. And it was a very unfortunate thing, and the statute of limitations had run out and he was denied that refund. And so it's a concern that we stay consistent in all of those things. We can't do it for some and not do it for others. If that is the law, it's the law. The check runs out, it's gone. If you have a certificate that expires on a certain day then you, you know, you usually have a year or whatever the time frame is, and when it expires, it expires. And so it makes us all better business practitioners and we learn to abide by our rules. And our own rules say a year and then it's done. So I'll turn the rest of the time back to the floor. Thank you.

SENATOR SCHIMEK: Thank you, Senator McDonald. Senator Bourne,