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tax shall be sued for within five years after the amount thereof shall be finally ascertained and assessed by the court. Why five years? Why not one year?

SENATOR LUEDTKE: Well, they give this much time for the County Attorneys or the interested parties to get in, because sometimes estates are going on for a couple of years if they have an intensive federal estate tax, things going on. You may not have any action taken for a couple of years, so they do have to have a certain amount of time to give the counties time to perfect their cases against the individual estates.

SENATOR CARPENTER: Well, this says five years after the amount thereon shall be finally ascertained and assessed by the court. Now, I wouldn't want to be in a position. After they made that determination, I've got to wait for five years to find out whether they are going to sue me.

SENATOR LUEDTKE: Yes, this is true. I see what you are saying. You're saying why do you have to wait...

SENATOR CARPENTER: I can see where the Federal, for example, what does the Federal do? Does anybody know that? After the amounts they have got to get, they tax them before they even find the amount. I am only trying...let's say they've got...actually, then, I owe so much money. Well, I've got to wait for five years to find out whether they are going to sue me or not and people I'm going to do business with, they have to wait five years, maybe. And maybe that's enough, they don't want to business with anybody and after the amount is known, I think that a year or even six months is long enough for somebody to start doing something about it.

SENATOR LUEDTKE: I think, Senator Carpenter, if I might say, we've been talking about County Attorneys in our Committee and you've been involved in this with your bill and the District Attorney. One of the things has been that in many counties, and I am not trying to cast any aspersions on any particular place, but there are some counties where the county attorneys have not moved in for awhile. In other words, there has not been the aggressive follow through on this particular...in this particular area, so they have had five years to do it. Now, I'm not defending it. I'm saying that this has been...

SENATOR CARPENTER: Why should they put me in that position, if I was in that position.

SENATOR LUEDTKE: I'm not going to defend the position on it at all.

SENATOR CARPENTER: We say to a criminal, if you don't prosecute in six months, turn him loose.

SENATOR LUEDTKE: I'm more or less agreeing with you. I don't think that you should have forever either, and I think five years has been more than enough time.

SENATOR CARPENTER: Mr. President, I move that the "five" be stricken and "six months" be put in that.

SPEAKER: Senator Carpenter, is that an amendment to the Committee amendment.

SENATOR CARPENTER: Yes. No, I don't think it is. But I'll make that when we get through with the committee amendments, because I have an amendment to the committee amendment.

SPEAKER: All right, Senator.

CLERK: The Senator Carpenter's amendment to the Committee amendment, I believe what it does is it leaves the stricken matter in in line 6, 7, and 8. Is that what you intend to do,