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which way to go and it is spelled out very specifically which way they should now and that that information, even though that information is available now, they failed to get it properly is my understanding, and were given the wrong direction or not the proper direction, but this will put them in that one area that all will comply with the same rule.

SENATOR KAHLE: Well I think I have another problem and I think Senator Barrett is involved in this too, at Holdrege, Nebraska, where they are right in the process of building something right now and they are paying the sales tax on it. Can they get their money back?

SENATOR CARSTEN: That is my understanding, that they can. They have the process to go through to do it, yes.

SENATOR KAHLE: But they have to go through the Claims Board and that sort of thing?

SENATOR CARSTEN: If they did not do it in time properly, yes.

SENATOR KAHLE: How about religious organizations and others that were in there before? Do they have to do the same thing then?

SENATOR CARSTEN: All in the same category, yes, sir. All those that are exempt, Senator Kahle, will have to proceed the same way.

SENATOR KAHLE: I guess what bothers me a little bit about it is that if you make an error in your income tax or in most other taxes that you pay you can file an amended procedure and get it back and I guess even with this it is going to be very difficult to get your money back.

SENATOR CARSTEN: Well, may I answer that?

SENATOR KAHLE: Sure.

SENATOR CARSTEN: This is intended to eliminate that possibility of error again so that it won't happen. There is going to be only one way to go and they will have to proceed that way so that there is no question or concern of which way they should go. So I think that it will clarify that. Everyone is going to be knowledgeable that they have only got this choice and that is the way they have to go. I think it will eliminate that error again.

SENATOR KAHLE: This is of course what happened before. The information was there. They just didn't follow it at the right