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months after death. The way the other section is written the penalty runs from the date of death even if it is one day late and this would make the date of delinquency in which interest is paid the same for both which would be from the date the tax was due. The last one is maybe more controversial or at least some question on. The section that is amended in this case refers to where the state has made a refund, an erroneous refund, to the taxpayer, the amount returned...the refunded amount greater than they should. Under the bill as it is drafted the taxpayer when it was discovered that the state had made a mistake will be charged a rate of interest the same as for a delinquent tax, wherever that percentage ends up. My amendment would strike that change and leave the law as it is now, that if there was an erroneous refund which was at the blame of the state, the rate of interest would only be six percent to the taxpayer for the period of time which he held the refund before the mistake was discovered and the position it seems to me that since the tax was paid timely by the taxpayer that it makes no sense because the mistake was made by the state that the taxpayer has to pay a much higher rate of interest. The current level of six percent is reasonable because today, at least, any investment you might be able to make with those funds for an indefinite period of time or for no minimum amount runs from five and a half to six and a quarter percent, so to charge six percent under those circumstances when the state refunded too much seems to me to be reasonable and it is unreasonable to charge the taxpayer a rate of twelve, fourteen, fifteen percent when it was no error on the taxpayer's part. So I would move adoption of the amendment. I am very willing to separate any portion of those amendments if someone wants to vote on some section individually.

SPEAKER MARVEL: Senator Carsten.

SENATOR CARSTEN: Mr. President, members of the Legislature, I would support Senator Warner's amendment. I have no problems with it. We have gone over it and I think that he does clarify with the amendment and particularly the wording that was needed to be corrected. I support the amendment.

SPEAKER MARVEL: Senator Hefner.

SENATOR HEFNER: Mr. President, members of the body, I was wondering if we could put this amendment in four different phases or four different areas. I can support two and I will have to oppose the other two. Senator Warner, would you be in favor of splitting that amendment?