

planning to make tremendous changes and that you are only making those changes with the committee's concurrence, then I won't talk this bill to death. Otherwise, I might be encouraged to do that.

SENATOR HOAGLAND: Senator Newell, I know your concerns are the fact that the inheritance tax provides considerable revenue to the counties around the state, and Senator Peterson and Senator Kahle having had the experience they have had in local government, I know are concerned about preventing the counties from having that revenue source. My concerns are twofold, first we have talked before about the lien problem. Whenever one spouse of a marriage dies, when the two spouses own real estate, the lien has to be removed. Even though in nine cases out of ten there is no inheritance tax due, an attorney still has the opportunity to charge them three to five hundred dollars to have the lien removed and that is one of the reasons I brought the bill in initially. What I am going to try to do on Select File, number one, is to see if we can't resolve that problem because the administrative costs considerably exceed revenues to the counties and, secondly, we also, Senator Beyer and Sieck and I intend to take a look at the exemptions, but let me assure you that any amendments that we present on Select File will not have a significant effect on the amount of revenue the counties are getting. We are looking at other problems and it is not our interest to deprive counties of much needed revenue in these years of fiscal shortage.

SENATOR NEWELL: Well, I wish we would have talked and I guess that is a mistake that you always make when you are busy and you have got other things to do. We could have talked and tried to get some sort of an understanding of what this is going to be. Senator Hoagland, I would encourage you just to take the bill as it is because that is the conditions in which we let this bill out of committee, and I can assure you, I would urge you to go back and negotiate it with committee members because, again, that is the criteria. I will let it go to Select File but, boy, I will tell you, I feel uneasy about this. This is the place if you are not willing to negotiate now and if you are not willing to compromise now, after it moves off of here, I am sure that you are not going to be as willing, and if you can't give me those assurances...

SENATOR CLARK: You have thirty seconds.

SENATOR HOAGLAND: Well, Senator Newell, let me say this, frankly, Senator Sieck, Beyer, and I have not had an