

paying a double taxation. So provision was also made in this bill to allow up to 80 percent of that fee to be refunded if the people keep their receipts and prove their tax. Now the point of my amendment is to change the amount of refund up to 100 percent if they have proven tax payments, that they have paid this amount of tax, because I do not see why we are limiting this to 80 percent. If they pay their tax and are due a refund then I feel that the amount of the refund should be up to 100 percent. The same wording applies to...if there is a combination of refunds between the weight mileage and the tax at the retail pump combination. There also I would change the wording from 80 percent up to a full refund. I also would add the wording, "if a refund is claimed under this section", that is deals with having to keep records for three years. The reason I add that wording is because for those people that do not intend to get a refund I think it would be an extra burden on them to have to keep these records. I'm not sure that this was the intent of this so it was just for clarification I've added those words. I guess the main reason that I feel that we should clear this up and just make a full refund if those people qualify for it is because for two years now we have been collecting this tax and as has been proven by the Attorney General's Opinion we have been collecting it under an unconstitutional basis. Now there are cells of people out in the state who have been very unsatisfied with this procedure. I feel that the state is still subject to a class action lawsuit to prove this Attorney General's Opinion and I feel that the state is subject to a full refund of two years of taxes that have been collected under this measure. I think at the hearing the figure was used that there has been \$700,000 per year collected so I would guess from that we have close to \$1.5 million dollars that have been collected and that are subject to a refund under a class action lawsuit. Our experience has been that the banks got back \$25 million and I would guess that a refund could occur on this basis. I offer this amendment thinking that if we make a full refund we may quiet this situation down. We may just possibly forestall any lawsuit that may come on this matter and that it would be recognized that from this point on that we do have a fair application of this tax. Thank you.

SPEAKER NICHOL: Senator Vard Johnson, please.

SENATOR V. JOHNSON: Mr. Speaker and members of the