

required by the Department of Revenue pursuant to its rules and regulations. I want you to know that, says Senator Goodrich. I simply want to change the starting time, says Senator Goodrich, for the 60-day time in which the Department of Revenue has to make its decision on the refund claim to the date of filing, as opposed to the date of the completed claim. The language in the bill is completed claim. Well, Senator Goodrich simply said, by my definition of filing, that is when the claim itself is submitted together with all of the accompanying documentation, that is what I mean by filing. That, in effect, is what is meant by completed claim. It is what is meant by completed claim. The claim is complete when it is filed with the accompanying material and if you look at the bill, it is on page 80, it's on page 80, subsection 2, which indicates what has to accompany a claim, the documents required. In any event, the reason that the bill uses the word...uses the language that the filing must be a completed claim, that the refund must be a completed claim is to make certain that when the taxpayer files a claim for refund that he includes with that claim all the supportive documentation that is necessary. We've got that in the bill. This is not a technical amendment. It is an amendment that I submit has no substance other than to delay the Final Reading of 273. That's right. It's to return this bill in the hopes, beyond hope, that somehow this little tax revenue measure won't pass. Now it is important, this is a 160-page bill, that if it is going to be returned, it be returned for an issue of real substance. This is not an issue of substance. The bill simply should not be returned for this issue. The bill is in perfectly good form. Again, as Senator Goodrich points out in the interpretation of the word "file", file means...under his own amendment. The claim is made together with all the supportive data. So nothing would be gained by the amendment. What would be lost would be the time, the tax base expansion measure and again the possibility of defeat is raised. That shouldn't happen to this bill. I oppose the amendment.

SPEAKER NICHOL: Senator Wesely. I don't see Senator Wesely. Senator Goodrich, your light is on. We'll take Senator Wesely when he comes back.

SENATOR GOODRICH: Mr. President, members of the body, I rise to...well, I'm trying to think of a gentle way to say it, to oppose my good friend, Vard Johnson, and to explain