

SENATOR V. JOHNSON: Right.

SENATOR HANNIBAL: But then down in part E of subsection 2 it suggests that any other evidence the tax commissioner deems necessary to determine whether the equipment qualifies for the refund.

SENATOR V. JOHNSON: Right.

SENATOR HANNIBAL: Is it your contention that that is significantly specific, that there could be no possibilities that the evidence required might take a long time to come up with and the investigation as to whether we had a proper claim, whether that claim is valid or not could take a significant amount of time?

SENATOR V. JOHNSON: Senator Hannibal, I felt that Senator Goodrich nicely dealt with that issue when he said that the Department of Revenue obviously will adopt rules and regulations to fully implement this refund process. In those rules and regulations they will set out whatever additional evidence they think they might need to support these kinds of refund claims. So once that is a known factor, once the rules of the road are known to every party then it should not be very difficult to submit a complete...to make a completed filing where you comport with items A, B, C, D and those parts of E that have been flushed out under regulation. I do not think the potential really exists for the Department of Revenue stalling, delaying or squeezing the manufacturer on the refund claim.

SENATOR HANNIBAL: It is your contention then that part E of that subsection 2 will be taken care of with rules and regs and not be an open-ended thing at the whim of the tax commissioner?

SENATOR V. JOHNSON: You are absolutely right.

SENATOR HANNIBAL: Then I have a question for Senator Goodrich, if he would answer. Senator Goodrich, is it your contention that that part E would not be handled by rules and regulation up front, but may be used by the tax commissioner at a whim?

SENATOR GOODRICH: I'm just trying to establish that there