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for oil and grease than it does for this entire bill. Now I agree with Senator Warner, and couldn't agree more, let them drive it. Ron Roskens and the university people don't need to have us give them mileage. They have got a car and I think we ought to mandate they drive it and then we don't have the encouragement or discouragement of it. They got a state car, they drive it. If they don't, you compensate them at a rate that is fair and not make them subsidize the state and I don't understand why we would want that motivation. There is such a thing as being frugal and then there is such a thing as being ridiculous.

SPEAKER MARVEL: Okay, Senator Dworak, do you wish to speak to the Warner amendment? We have five minutes left and then we have to get off this bill.

SENATOR DWORAK: Mr. President, colleagues, I support Senator Warner's amendment. There is no constitutional provision as Senator DeCamp wanted us to believe as far as the IRS is concerned in mileage. We pay a person \$1 a mile, obviously it doesn't cost him \$1 a mile, anything in excess of eighteen and a half cents is considered income or reimbursement to that person. It is just as simple as that. If we pay twenty-one cents, then anything over eighteen and a half cents is considered income or reimbursement. It is not a constitutional provision. It is not a statutory provision. It is only what constitutes income as per the rules and regulations of the Internal Revenue Service, and to my knowledge, that is the final court on taxes. That is what is accepted across this country. That is what is accepted across this nation. I think there is just one other thing that we might take into consideration and I think this is a serious point. I think we have accepted the premise that there are limited resources and limited dollars to be spent. Now if we are going to spend and if we are going to choose this vehicle or this mechanism to reimburse employees, then that means that there are going to be fewer dollars for transportation or fewer miles to be spent. If we are going to spend twenty-one cents or if we are going to reimburse at the rate of eighteen and a half cents, obviously we can get more services, more miles, more trips at the rate of eighteen and a half cents than we can at the rate of twenty-one cents. So I think this is a factor to take into consideration. I think any study that has been made, I think a comparison of what other companies and private industry are doing indicates to me that eighteen and a half cents is not too far off. It is realistic. Now Senator Wagner said twenty-one cents on