

SENATOR V. JOHNSON: Mr. Speaker and members of the Legislature, Senator Schmit is urging caution because the amendment has not been adequately explained by me so I will explain the amendment as best I can, so that you would vote for the provisions. The Department of Revenue by regulation, by regulation, allows taxpayers a hearing before the department on claims for refunds which the department has denied. The department denies a claim for refund. By regulation, the department then allows a hearing on the claim for refund. The Attorney General has suggested to the Department of Revenue that the regulatory provisions be incorporated in a statute because that is an even greater assurance to the taxpayer of due process rights. So part of the amendment is an incorporation of the refund due process rights in statute. In addition, the department will bring taxpayers before it for compliance hearings, and by regulation, the department has got some rights set out for the taxpayer but, again, the Attorney General has recommended that the regulations be incorporated in statute. So that is, essentially, what is happening here. This is a fairly simple amendment designed to frankly perfect rights in our taxpayers, designed to improve their situation vis-a-vis our department, designed to enhance their claims for refund, designed to give them an even fairer shake than they currently get, because what they currently get could be changed since it is done by regulation, and this is going to be done by statute and it would not be changed except what subsequent legislatures would choose to do. It is a fairly straightforward amendment, and with that, I would encourage its adoption.

SPEAKER BARRETT: Thank you. That represented the closing on the amendment. The question is, shall the amendment to LB 523 be adopted? All in favor vote aye, opposed nay. Have you all voted on the adoption of the committee amendment? Have you all voted on the adoption of the amendment? Record.

CLERK: 25 ayes, 1 nay on adoption of committee amendments, Mr. President.

SPEAKER BARRETT: The amendments are adopted. Senator Johnson, on the bill as amended.

SENATOR V. JOHNSON: Mr. Speaker and members of the Legislature, on your desk you find something called Technical Bill 1987. That means this is a technical bill of the Department of Revenue for 1987, and because they are always giving us bills every year