

would be some savings from the fact that this gentleman's retirement would terminate the need for a salary for a person going out and inspecting that facility. So I think it comes at an opportune time. We have an individual who wants to retire, or is going to retire, and there would be no need then to fill that position if we change the statutes here, as Senator Abboud is asking us to. So I think it is a good bill. It is one that, as Senator Abboud has explained, is sort of a self-protecting industry because of liability insurance. So I concur with the comments that Senator Abboud offered to the Legislature.

SPEAKER BARRETT: Thank you. Any other discussion? Senator Abboud, any closing comment? Thank you. He waives off. The question is the advancement of the bill. Those in favor vote aye, opposed nay. Have you all voted? Record, Mr. Clerk.

CLERK: 27 ayes, 0 nays, Mr. President, on the advancement of 980.

SPEAKER BARRETT: LB 980 advances. LB 845.

CLERK: 845, offered by Senator Remmers. (Read title.) The bill was introduced on January 6 of this year, referred to the Revenue Committee, advanced to General File. I have no amendments to the bill, Mr. President.

SPEAKER BARRETT: The Chair recognizes the Chairman of the Banking, Insurance and Commerce Committee, Senator Wiley Remmers.

SENATOR REMMERS: Mr. President and members of the Legislature, LB 845 is a bill I introduced on behalf of an attorney in my district who practiced law in several different counties and was getting different interpretations of several inheritance tax statutes. Basically, the surviving spouse of some immediate relatives, parents, siblings or children, were actually being taxed at a higher rate in some cases than surviving spouses of nieces, nephews or cousins. While the intent of the Legislature was to include spouses of immediate relatives in Section 77-2004, which is the lowest tax rate, some county attorneys have interpreted the statute to include these relatives under Section 77-2006, which is the highest tax rate and was intended only to apply to people not related. LB 845 simply clarifies the law by stipulating the spouses of immediate relatives are included in Section 77-2004. The bill would also