

March 31, 1988

LB 38, 229, 557A, 557, 647A, 647, 673A
673, 764, 764A, 836A, 836, 846, 863A
863, 868A, 868, 1012, 1012A, 1039, 1103A
1103, 1117A, 1117

LB 229, LB 557A and LB 557, LB 863A and LB 863, LB 846, LB 836A
and LB 836, LB 673A and LB 673, LB 647A and LB 647, LB 1012,
LB 868A, LB 868, LB 38, LB 1117A and LB 1117, LB 1103A and
LB 1103, LB 1012A, LB 764 and LB 764A. LB 1039.

CLERK: Mr. President, 1039 was a bill introduced by the Revenue
Committee. (Read title.) The bill was introduced on
January 11, referred to Revenue, advanced to General File. I
have committee amendments to the bill, Mr. President.

SPEAKER BARRETT: Vice Chairman, Senator Hefner.

SENATOR HEFNER: Mr. President and members of the body, let me
explain the bill just a little bit before we get into the
committee amendment. LB 1039 purposes to allow motor fuel
dealers to sell motor fuel to other dealers and pass through the
resultant tax liability to the buyer. Current statutes prohibit
pass throughs, but administrative practice has allowed the
practice for years. And with this amendment, the committee
amendment would do...would have a January 1, 1988 operative
date. And then we would limit, we would limit to only one pass
through between dealers. And the last part of the amendment
would use \$75,000 from the Motor Fuel Dealers Trust Fund to
automate motor fuel importation or the pipeline tickets for
enforcement. The reason we want to do that is for auditing
work. The auditing work would...it would just be a check to see
that everyone is paying their tax on motor fuels. If you have
any questions, I would be real happy to answer them for you.

SPEAKER BARRETT: Thank you. Amendment on the desk, Mr. Clerk.

CLERK: Mr. President, Senator Vard Johnson would move to amend
the committee amendments. (Vard Johnson amendment is on
page 1045 of the Journal.)

SPEAKER BARRETT: Senator Hefner, will you handle it?

SENATOR HEFNER: Mr. President, members of the body, the
amendment to the committee amendment raises that \$75,000 to
\$125,000. This comes out of the Motor Fuel Dealers Trust Fund
to do...for additional computer work so that we can do more
auditing work to see...to check with these pipeline tickets to
the tax report that these dealers sent in so we are sure that we
get all the tax. And this \$125,000 comes from the Motor Fuel
Dealers Trust Fund, and this is made up of a small percentage of