

March 6, 1991

LB 85A, 444

it then in '93-94. But it is a one-time expenditure. As I mentioned to you, it works out to about 50 cents a person. Thank you.

PRESIDENT MOUL: Thank you, Senator Schimek. Seeing no one wishing to debate this issue, do you have a closing? Closing is waived. We will proceed to vote on the advancement of LB 85A. All those in favor please vote aye, opposed nay. Have you all voted? Please record, Mr. Clerk.

CLERK: 26 ayes, 0 nays on the advancement of 85A, Madam President.

PRESIDENT MOUL: LB 85A is advanced. LB 444.

CLERK: LB 444 introduced by Senator Will. (Read title.) The bill was introduced on January 18, referred to the Revenue Committee, advanced to General File. I have committee amendments pending by the Revenue Committee, Madam President.

PRESIDENT MOUL: Senator Hall.

SENATOR HALL: Thank you, Madam President, members, the bill deals with the issue of durable medical goods that are exempt from sales tax currently. And what LB 444 is is a clarification of what that definition of durable medical goods encompasses, what it entails, what it covers. The field is one where, these types of things, advances are made on an annual basis with regard to different types of prosthesis, orthotic types of goods, home health care items that can be used by a patient to improve their lifestyle, to improve their health. These things have always been exempt from the sales tax. What Senator Will does in LB 444 is to add to that definition things that basically have come on line since the original provision was placed into a booklet that is used by the Department of Revenue to define what a durable medical good is. All we do with the committee amendments is define it...or clarify that definition a little more and it was language that was brought to the committee at the hearing. If you look at the committee amendments, it's fairly brief and it just states that it deals with prosthetic and orthotic devices, oxygen, oxygen equipment and we clarified the definition so that it had to be tied to a doctor's prescription. In other words, if I went out and bought oxygen for some reason, even though I didn't have it prescribed to me, that those sales, to me, would not be tax exempt. If I