

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
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questions.

PRESIDENT MAURSTAD: Thank you, Senator Vrtiska. Senator Vrtiska, would you like to open on the committee amendments? (Standing Committee amendment AM1144 is found on page 1364 of the Legislative Journal.)

SENATOR VRTISKA: Thank you, Mr. President. Committee amendment LB 1...1144 is an amendment that would add two claims, that were...that were recommended for denial, to the bill. The first claim involves the payment of sales tax by an aerial spraying company when they were not required to pay a sales tax because the airplanes were brought...they bought were used specifically for agriculture purposes and were, therefore, exempt from sales tax. The company is requesting \$5,750 refund of sales tax that they paid but were not refunded because they did not request the refund within the three-year statute of limitation. The owner of the company appeared before the committee and stated that they did not know about the sales tax exemption and the Department of Revenue did not change the sales tax form regarding asking the reason of the purchase until the 1998 forms. The committee agreed that the claim should be approved. Second claim also involves a sales tax refund that was denied because the statute of limitation. A printing company allegedly paid sales tax based on the gross sale of the company instead of the taxable sales. The overpayment was about \$55,000, and they received a refund of approximately \$30,000. They are requesting, and the committee agreed, that they receive the remaining \$25,000 in the overpaid sales tax. And here I need to point out the committee was not in total agreement that these claims should be approved, but because they did get a majority of the votes I will present them for your consideration and let you decide what you want to do with them.

PRESIDENT MAURSTAD: Thank you, Senator Vrtiska. Senator Wickersham, on the committee amendments to LB 882.

SENATOR WICKERSHAM: Mr. President, members of the body, this morning, instead of rising for what you may consider is a good and benevolent purpose, I am going to rise to object to the committee amendments and suggest to you that whatever your urges to be nice, to be generous and to be kind, that that's not what