

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE  
Transcriber's Office  
FLOOR DEBATE

April 9, 2002

LB 994

introduced on January 10 of this year, referred to the Revenue Committee. The bill was advanced to General File. I do have committee amendments, Mr. President. (AM2625, Legislative Journal page 562.)

**SPEAKER KRISTENSEN:** Chair of the Revenue Committee, Senator Wickersham, you're recognized to open.

**SENATOR WICKERSHAM:** Thank you, Mr. President. LB 994, in the green copy, deals with just a couple of issues. There is an extensive committee amendment. And if you're interested in following along, I would call your attention to the committee statement, because that will identify both the issues and the bills from which various provisions were brought to compose the committee amendment. And then just to alert you, there will be amendments to the committee amendments, one of them I'm sponsoring to adjust two of the issues that were in...well, one was in the primary bill, one is in the committee amendments. So we do have several issues to work through here. I think you would find the committee statement useful as we work through these issues. I don't think you're going to find any of these to be earthshaking issues. In fact, in some cases I think you'll accurately perceive that some of this almost rises to the level of housekeeping. But since we have the opportunity, I hope you'll stick with us and that we will have a clear understanding of what the bill does as we go along. The green copy of the bill has a provision in it that is an extension of an issue that came to us last year, is my recollection, perhaps it was two years ago. TERC, by...that's the Tax Equalization and Review Commission, had attempted to implement what we call the mailbox rule, by rule and regulation. That is they were attempting to say that something is properly filed with the commission if it postmarked by the date that the statute requires it to be filed. That effort by the commission was overruled in a Supreme Court case. We subsequently changed the statute to explicitly put the mailbox rule into statute, and as long as it's in statute it's fine, the court will approve it. We placed in the law, however, a more limited version of the mailbox rule than is probably appropriate. And, so we're proposing, in the green copy, to extend the scope of the mailbox rule to all tax filings that would be appropriate as they relate