

April 4, 1979

LB 103

SPEAKER MARVEL: Is there any objection? So ordered. Senator Keyes.

SENATOR CULLAN: They were amendments to Senator DeCamp's amendment so I think they already have been withdrawn when Senator DeCamp withdrew his but we have no objections, and I have discussed it with Senator Keyes.

SPEAKER MARVEL: Is there any objection? Okay, so ordered. Do you have some other amendments?

CLERK: I have one final amendment offered by Senator Cullan, Mr. President.

SPEAKER MARVEL: Senator Cullan, do you want to speak to the amendment that is left?

SENATOR CULLAN: Yes, Mr. President, members of the Legislature, I will speak to the amendment, not to next week. The purpose of the amendment, there are actually three purposes to these amendments. The first is a technical thing pointed out to us by Senator DeCamp and that is #1 and #3 and this eliminates, excuse me, I have distributed the sheets, I am a little confused, but one amendment eliminates language in the definition of the density factor and that is amendment #2 on your sheet. I got it straightened out here. Amendment #2 on the sheet, in the amendment we define density factors and we talk about ton miles and then we said that other factors, any other such factor that the State Board of Equalization and Assessment may deem as appropriate. Well, if we are going to make it a definition, there is no reason to allow flexibility for that definition with the State Board of Equalization and Assessment. The definition is clear-cut so there is no reason to allow the State Board of Equalization and Assessment to alter that definition. Senator DeCamp did point out a very valid change that was needed with respect to that particular definition and so that is the first amendment which is #2 on the sheet we have handed out. The second amendment came to us from the careful scrutiny of Senator Murphy. The second amendment makes a change in the definition of operating (recording malfunction). We have talked about how operating (recording malfunction) will be taxed, and in the committee amendments, we said operating property of the railroads would be taxed as other personal property and we have an Attorney General's opinion that says there is nothing wrong with that but it is not particularly clear because railroad property, railroad operating property, consists of both personal property and real property and so we are making a technical change that in my opinion does not