

March 23, 1981

LB 167

SPEAKER MARVEL: Okay, the motion is adopted. The motion is carried and the amendment is adopted. Now we take...

CLERK: Mr. President, if I may, Senator, are we going to take the balance of the amendment then? No.

SPEAKER MARVEL: Senator Warner.

SENATOR WARNER: Mr. President, the way they are numbered on the sheet, it would be #1, 3, and 4. #1, again, is only clarifying language. #3 and 4 will make the time, the date from which a delinquency is charged, interest is charged, on inheritance tax and estate tax the same, and in both then it would be from the date due. As I mentioned before, one of them now is from the date of death, the other is from the date due which is a one year difference. It seems to me that they ought to be the same. In every other case for uniformity, the interest starts from the time that the tax was due. This will make them both the same, the date the tax was due, one year after the death of the individual. I believe Senator Newell indicated he didn't object to this one. It is the last one he wants to discuss more.

SPEAKER MARVEL: The motion is on amendments to LB 167. The first part of that amendment is on page 15, line 14, after "theron" insert "from the date of delinquency". The second part of the amendment, that is #3, right?

CLERK: Yes, sir.

SPEAKER MARVEL: On page 24, line 26, after date "the same became payable"; in line 5 after "collected" insert "on any unpaid taxes due"; and strike line 27 and show as stricken. And #4 is on page 25 strike beginning with "are" in line 1 through "thereon" in line 3 and show as stricken. Those in favor of the amendments as explained by Senator Warner...Senator Warner, do you have any other comments before we proceed? All those in favor of the second set of Warner amendments vote aye, opposed vote no. Record.

CLERK: 28 ayes, 0 nays, Mr. President, on adoption of that amendment.

SPEAKER MARVEL: The motion is carried. The amendment is adopted. Senator Warner.

SENATOR WARNER: Mr. President, the last amendment, which is #5, relates to whether an erroneous refund was made by the state to the individual taxpayer, those who would argue against the bill would take the position that even though