

March 23, 1981

LB 167

adopted. Now, the Clerk informs me there are two other amendments.

CLERK: Mr. President, Senator Burrows moves to amend the bill.

SPEAKER MARVEL: Senator Burrows.

SENATOR BURROWS: Mr. Chairman, members of the body, this amendment would simply do what I feel the Legislature intended when it originally wrote the lid bill. It would provide that the interest, this penalty interest on unpaid taxes, would be counted the same as property taxes or other taxes involved toward the lid. Now the staff in the Revenue Committee felt that it would be interpreted that way already, that it would be counted toward the lid as the taxes themselves because they are paid the same and assessed to the person and paid the same as taxes. The amendment would insist that those revenues coming from interest rates on the unpaid taxes be counted under the lid. I think from the standpoint of the Legislature when it imposed the lid that it never intended a separation, but when I called the Auditor's Office, or my staff called the Auditor's Office, we found that they had distinguished and did not count this toward the lid. I think if the proponents of the higher rates of interest on unpaid property taxes are really true and consistent they will not mind this amendment. If the issue has been that of collection of taxes, I think this is merely a clarification of the statute and does away with what I feel was an arbitrary interpretation by the State Auditor's Office, that it will do what the Legislature originally intended, that those taxes paid and interest monies paid directly as taxes will all be counted under the lid. I thank you.

SPEAKER MARVEL: Any further discussion on the Burrows amendment? If not, all those in favor vote aye, opposed vote no. Have you all voted? We are voting on the Burrows amendment to LB 167 as we slowly move down the highway...slower and slower. Have you all voted? Have you all voted? Senator Burrows.

SENATOR BURROWS: I would like a Call of the House and a roll call vote.

SPEAKER MARVEL: Slower and slower. Shall the House go under Call? All those in favor vote aye, opposed vote no. Record.

CLERK: 11 ayes, 0 nays to go under Call, Mr. President.