

May 7, 1981

LB 360

SENATOR KAHLE: Okay, thank you.

SPEAKER MARVEL: Okay, we have the Warner amendment before us. Senator Koch, do you wish to speak to that amendment?

SENATOR KOCH: Just to move the previous question.

SPEAKER MARVEL: The question is called for. Do I see five hands? All those in favor of ceasing debate vote aye, all those opposed vote no. Record.

CLERK: 26 ayes, 0 nays to cease debate, Mr. President.

SPEAKER MARVEL: Debate is ceased. Senator Warner, do you wish to close? The motion is to adopt the Warner amendment as explained to LB 360. All those in favor of the Warner amendment vote aye, opposed vote no. Have you all voted? Record.

CLERK: 29 ayes, 0 nays, Mr. President, on adoption of the Warner amendment.

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

CLERK: Mr. President, the next amendment we have is from Senator Fenger. The Fenger amendment is found on page 1678 of the Journal.

SPEAKER MARVEL: Senator Fenger.

SENATOR FENGER: Mr. Speaker, members of the body, the purpose of this amendment is to delete the provisions of the present law which requires a bond be posted before a license is issued to obtain an importing dealer's license and/or a special fuel dealer's permit. The importing dealer's license permits a party to import gasoline into the State of Nebraska and as the first receiver of this gasoline he is then responsible to remit to the state the motor vehicle fuel taxes assessed on that fuel. A special fuel dealer is one who sells fuel other than gasoline that is used to propel a vehicle over our roads. This tax is collected at the time of sale based on meter readings of the pumps and used to dispense this fuel. These taxes are remitted monthly to the state. Of all the tax collectors that the state has, these are the only ones required to post a bond which guarantees payment of the taxes collected. We have sixty thousand plus sales tax collectors who do not post a bond. Thousands of employers who withhold state income taxes do not post a bond, nor do the tobacco and liquor distributors. Since the law was changed four or five years ago those who sell state fishing