

although Senator Wehrbein is attempting, or not attempting to add any kind of a new section, the Wehrbein amendment does refer to tax exempt bonds, and, therefore, would appear to be, in the opinion of the Chair, a nongermane amendment because it does include a subject which relates to a substantially different subject or accomplishes a substantially different purpose than that desired by the introducer of the bill. Therefore, the Chair declares the amendment to be nongermane. Senator Wehrbein.

SENATOR WEHRBEIN: Mr. Speaker, I would move to overrule the Chair.

SPEAKER BARRETT: That is your privilege. Roger, excuse me, Senator Wehrbein, would you care to speak first on the motion?

SENATOR WEHRBEIN: Yes, I would just say that it is germane because the issue is not so much education or municipal bonds and the case of what they are used for, it is the fact that we are talking about the exempt status of whatever subject it may be, and so I would submit that the issue is really the exemption, whether we are going to grant an exemption for this or that, whether it is going to be for education or municipal bonds, and that it is germane based on that simple issue of exemption, not so much whether it is education or whether we are going to build sewers, or whatever, but it is the exemption issue that I would hang my hat on, and I believe that it is germane on that basis.

SPEAKER BARRETT: Thank you. Senator Moore, on the motion to overrule.

SENATOR MOORE: Mr. Speaker and members, I rise in support of the Speaker on this ruling. As we mentioned, this is probably one of our first germaneness battles of the session. I think it is probably actually a very good one to have it on, because it all depends on how you want to interpret this rule. I encourage those of you in the body to look at Rule 7, 3(d), where it talks about what exactly a germane amendment is, and the last sentence says, a nongermane amendment includes one that relates to a substantially different subject or accomplishes a substantially different purpose than that of the original bill to which it is proposed. Now, LB 140 deals with tuition tax...with tax credits. So does, I...tax credits and forgiveness of taxes, actually, is what we are talking about, as does Senator