

being something that has many of these contractor-retailer combination people in a very difficult situation. It really needed to be addressed this year. I think that Senator Lamb and Senator Robak and Senator Hall, by virtue of the amendments and the committee activity, have done an excellent job of taking a group of people, and it is a relatively large group of people, who find themselves in this category and making their life a little more tolerable relative to their dealings with the Department of Revenue on this particular issue. Because it would not have been heard and because there would have been another year go by prior to being able to address it in this particular fashion, I did see it as important enough to be chosen as a priority bill. It's been ironed out. I think everyone is quite satisfied with it and I think that we should proceed and move this along and then solve this very difficult problem that comes in the area of taxation and accounting for it. So, with that, I offer this particular...I guess we're still on the committee amendments, but would like to have these adopted and then move the bill forward onto Select File.

SPEAKER BARRETT: Senator Lynch, please.

SENATOR LYNCH: Question.

SPEAKER BARRETT: That won't be necessary again. Thank you. We have no other lights on. Senator Hall, would you like to close?

SENATOR HALL: Thank you, Mr. President, and members, again, the issue is one of basically clarifying what the interpretation is for the Department of Revenue and who pays the sales tax ultimately and what form that takes. This amendment to the committee amendments which becomes LB 714 does just that. It allows again for the designation by those individuals who are currently operating as retailer-contractor types. It allows for 1989 to basically continue as they currently have. They must designate before the end of the year what their status will be from this point forward. It becomes effective January 1, 1990. And there is also a provision in the bill that allows them, if they should change their status at some point, to appeal to the department and have the designation changed, but it is not something that they can do willy-nilly, jump back and forth. It is a process that has to go before the department, have a hearing and other things. So I think 714, as Senator Conway, Senator Lamb and others have stated, is a good piece of legislation that basically allows these folks out there to