

May 11, 1989

LB 444

Senator Hall, you're going to handle that?

PRESIDENT: Senator Hall, please.

SENATOR HALL: Thank you, Mr. President, and members, this is an amendment Senator Lindsay asked if I would carry. He is not here, he's out of town. It's an amendment that was a bill he brought before the Revenue Committee. As a matter of fact, I filed this same amendment to a bill coming up immediately following, or two bills down to another Revenue bill and it deals with a clarification. We have had a number of issues that were changes with regard to what the administration over at the Revenue Department felt was a determination on terms as to what was taxable in our sales tax provisions. We had a number of different things that came in. We advanced most of those early. This is one that did not. It was caught in the General File backlog. Senator Lindsay offered it as an amendment to this bill and I offered it to 653 which is following. I would urge adoption of the amendment. It deals with sales tax and a clarification as to how it is addressed on memberships.

PRESIDENT: Thank you. Senator Labedz, please. Senator Haberman, please.

SENATOR HABERMAN: Mr. President and members of the body, a question of Senator Hall, please.

PRESIDENT: Senator Hall, please.

SENATOR HALL: Yes.

SENATOR HABERMAN: Senator Hall, does this amendment address sales tax on tickets that are sold to museums or zoos or anything like that?

SENATOR HALL: No, Senator Haberman, it deals only with memberships and sales tax as to whether or not they apply. The definition by the Revenue Department is that sales tax on a daily ticket or admission would be subject to sales tax. On a membership it would not be applicable. But that clarification was not clearly spelled out. There was a determination by the Department of Revenue that they should begin to collect sales tax on those memberships. The bill that Senator Lindsay brought before the Revenue Committee would clarify that so that it would not be applicable and this amendment would...is, in essence,