

May 17, 1989

LB 182A, 198, 540

PRESIDENT: All provisions of law relative to procedure having been complied with, the question is, shall LB 182A pass? All those in favor vote aye, opposed nay. Have you all voted? Record, Mr. Clerk, please.

ASSISTANT CLERK: (Record vote read. See page 2469 of the Legislative Journal.) The vote is 45 ayes, 0 nays, 1 present and not voting, 3 excused and not voting, Mr. President.

PRESIDENT: LB 182A passes. LB 198, please.

ASSISTANT CLERK: Mr. President, I have a motion on the desk. Senator Hall would move to return the bill to Select File for a specific amendment.

PRESIDENT: Senator Hall, please.

SENATOR HALL: Thank you, Mr. President. I think the amendment is Senator Lindsay's. I co-sponsored it with him but I think it...I would yield to Senator Lindsay for the opening.

SENATOR LINDSAY: Thank you, Mr. President. Thank you, Senator Hall. This amendment is an amendment that was previously argued on, I think, last Thursday, time when it's my understanding that it reached a point when about a third of the Legislature wasn't here. I was not here. It was an amendment that I had previously offered. Senator Hall carried it for me on that day. What it would do, for those of you who were here you would remember it, it was the amendment that would exempt corporations holding a certificate under 501C3 of the Internal Revenue Code from paying sales tax on their memberships. If...the membership also would gain them admission to the particular facility. As I mentioned, this was debated before. It is my understanding that 14 to 16 members were not here at the time. I think I would give a little background on it first. The bill...it was originally offered as a bill, LB 540, to...it came out of committee six to nothing. The Department of Revenue is not opposing the bill...or, excuse me, well, the amendment now, but they are not opposing it. They did not testify at the hearing. They contacted me later and asked that an amendment be offered to the bill which was...excuse me, they contacted me before the committee hearing and that amendment simply changed the language from...we had the description of 501C3, the language from that federal statute, and just instead put in that they wanted the term 501C3, anybody holding the certificate. And that was put