

to General File. I have no amendments to the bill.

PRESIDENT: Senator Hall, please.

SENATOR HALL: Thank you, Mr. President, members. The bill was brought to Senator Wehrbein before the Revenue Committee, 919 does, as the Clerk stated, it basically eliminates an affidavit that had to be manufactured every year, in and out, with regard to cemetery property and the fact that it was exempt from property taxes. The county board still renews it. If there was a change in the use of the property for some purpose, for example, there was land adjacent to the cemetery that was not being used, but yet belonged to the cemetery, if that were to be used, that would still then, at that point in time, have to have an affidavit filed, and of course that would no longer be tax exempt. The bill just eliminates the affidavit. I would urge the advancement.

PRESIDENT: Any further discussion? If not, the question is the advancement of the bill. All in favor vote aye, opposed nay. Senator Hall.

SENATOR HALL: The Speaker is going to vote yes. So then I would urge the bill be ad....Thank you, Mr. President.

PRESIDENT: Record, Mr. Clerk, please.

CLERK: 25 ayes 0 nays, Mr. President, on the advancement of LB 919.

PRESIDENT: LB 919 advances. LB 1183.

CLERK: LB 1183, Mr. President, offered by Senator Byars. (Read title.) The bill was heard by Revenue Committee, advanced to General File. I have no amendments to the bill, Mr. President.

PRESIDENT: Senator Byars, please.

SENATOR BYARS: Yes, Mr. President and members. The legislation that is brought to you today would change the penalty for willful nonpayment of corporate taxes from a Class IV misdemeanor to a Class IV felony. And the reasoning behind this legislation is that it would bring into line...this penalty into line with the penalty for nonpayment of income tax in the State of Nebraska. It has appeared to me the nonpayment of one is