

SENATOR WITHEM: Yeah, I'd just respond by saying I considered the matter called to my attention. Thank you, Senator Scofield. This question of the reserves is one of the technicalities of the bill that we may need to revisit. If we do, that's fine. I'm hoping that this clarifies. It may not clarify enough, we may have to revisit it.

SPEAKER BARRETT: Thank you. Senator Landis, did you care to discuss the amendment? Thank you. Senator Moore. Senator Schmit, on the Withem amendment? Senator McFarland. Senator Elmer. Senator Pirsch.

SENATOR FIRSCH: Thank you. And I hate to belabor this, Senator Withem, but would you explain again the difference between income tax liability and receipts? We're going back to liability now.

SPEAKER BARRETT: Senator Withem.

SENATOR WITHEM: The difference between liabilities and receipts, liability is what is owed, and that is what the Department of Revenue has told us they need in order to designate the dollars that are coming in from a given district, in order to credit those back. Receipts are when they get all lumped together down here in Lincoln. We made some changes of that term at their request with the committee amendments. They looked at the committee amendments and they said, my gosh, you changed...you changed from receipts to liability in a couple of spots in the bill that you shouldn't have, those need to be changed back. It's for their purposes. And, frankly, those terms are ones I don't deal with a great deal, and I can't give you an explanation of why each one of them should be what they should be. I would suggest maybe that we get somebody from the Department of Revenue to brief both of us so we're a little better informed on this particular provision of the bill.

SENATOR FIRSCH: So, anyway, we're going back to income tax liability now?

SENATOR WITHEM: In some spots in the bill that were...when we corrected the...made some changes with the committee amendments, they told us, when they saw those, you made too many changes, some of those need to be changed back to receipts.