

PRESIDENT: Okay, we'll move on to LB 2.

CLERK: Mr. President, LB 2 was a bill that was introduced by the Speaker at the request of the governor. (Read title.) The bill was introduced on November 8 of this year, Mr. President, and referred to the Revenue Committee for public hearing. The bill was advanced to General File. I have Revenue Committee amendments pending. Senator, would you prefer to do those, discuss those before we offer...

SENATOR HALL: I would like to at least, briefly, run through the committee amendments if I could and then any amendments to the committee amendments.

SPEAKER BARRETT: Senator Hall, as Chair of the committee, yes, please explain the committee amendments.

SENATOR HALL: Thank you, Mr. President. The committee amendments, as have been presented to you, basically, are a complete rewrite of the bill. You have them before you in a white copy form and they...

SPEAKER BARRETT: Senator Hall, please. (Gavel.) Proceed.

SENATOR HALL: Thank you. The bill, as it was presented, would...by the governor, would have stripped from statute provisions that this body passed and the Revenue Committee heard last year in the form of LB 762. Last year, the Revenue Department brought to the Revenue Committee LB 762 that changed the provisions dealing with unconstitutional tax, illegal tax and mistaken taxes. The bill, in its green copy form, LB 2, rewrote much of all the refund provisions of that legislation that we passed in May last year. The Revenue Committee, after hearing testimony on the proposed changes, I think were not swayed that the changes were necessary in order to meet the call of the session in that there was testimony on the part of the tax commissioner that none of the changes in the green copy of the bill affected one of the 243 cases that are before the Nebraska Supreme Court. That is to say that there was nothing in the bill, nothing that deals with illegal taxes, unconstitutional taxes or mistaken taxes that had anything to do with the 243 cases currently being litigated. Those cases...those cases are equalization cases. Those cases are cases before the courts that say, we want to be treated the