

for the new penalty provision which would become effective in the bill January 1 of 1990. I do have an amendment up, to the committee amendments, that we'll deal with first that will change that date to November 30 because there is a personal property tax bill payment that is due December 1 and would be delinquent at that time. We will deal with that amendment first so that we correct the committee amendments so that they are in line and then that will follow...be followed by my amendment to the committee amendments to strike the penalty provision altogether. The sixth section of the bill deals with the severability and the emergency clause in the committee amendments. And that, Mr. President, is an explanation of the committee amendments as they are before the body.

SPEAKER BARRETT: Thank you, Senator Hall. An amendment on the desk.

ASSISTANT CLERK: Mr. President, Senator Hall would move to amend the committee amendments to LB 2. (Read the Hall amendment as found on page 107 of the Legislative Journal.)

SPEAKER BARRETT: Thank you. Senator Hall, please on your amendment to the committee amendments.

SENATOR HALL: Thank you, Mr. President, I'm carrying this amendment on behalf of the department. They have asked that the bill be changed to read November 30, 1989 with regard to the point in time when the penalty provision would become effective. The reason for that, as I stated earlier, is that there is a personal property tax payment that is due and owed on December 1 of 1989. With the passage of this legislation, with the emergency clause it becomes effective upon the signature of the Governor. At that point in time, it would take effect. They would like to have the penalty provision become effective December 1 of this year. As I stated earlier, I have an amendment to the committee amendments that follows immediately that will strike the penalty provision. Whether you agree or disagree with my amendment that follows, and I would guess that if you intend to have the penalty provision become effective as soon as possible, you should support this amendment that I'm currently presenting to you. It makes the date change. If you choose not to have the penalty take effect for the December 1 time frame, then you would oppose this amendment that I have before you. With that, I think that all it does is it makes the penalty provision become effective immediately upon the