

February 6, 1991 LB 296, 300

aye, opposed nay. Have you all voted? Please record, Mr. Clerk.

CLERK: 30 ayes, 0 nays, Madam President, on the advancement of LB 296.

PRESIDENT MOUL: The motion is adopted and LB 296 is advanced. Mr. Clerk.

CLERK: Madam President, LB 300 introduced by Senators Hall, Hefner, Peterson and Haberman. (Read title.) The bill was introduced January 15 of this year, referred to the Revenue Committee, was advanced to General File. I do have committee amendments pending by the Revenue Committee.

PRESIDENT MOUL: Thank you, Mr. Clerk. Senator Hall.

SENATOR HALL: Thank you, Madam President. LB 300 was a bill before the committee that deals with motor vehicle rebates. There are two subjects in the bill. There was a question that was asked in committee as to why there were two issues in the bill. Frankly, it was my decision. One...the second issue is an issue that deals with the annual calculation for the amount of the personal exemption in our current income tax law. There is an ambiguity there that was brought to our attention by the fiscal office. Mr. Bergquist raised the issue with counsel for the committee as to how do you index that? It was, basically, a five-word change. Rather than draft another bill, I included into this bill. I have no problems telling you that it is really a technical change. It had to be done for clarification purposes. If it caused a problem, I stated at the hearing, either aspect of the bill, I would strip one out and find another bill to put it in. I don't think either one of them have a problem but should, for some reason, the motor vehicle issue with regard to rebate become a problem, the issue of the indexing of the personal exemption needs to be done just so we make sure that the law is clarified. What does the committee amendment do? The committee amendments do two things. They change the operative date from September to October and they do change that indexing for the personal exemption that I mentioned to you from stating the previous year, as we did in the bill, to a date specific, that would be 1989. The amendments are for the purposes of basically again clarifying what I thought we had clarified when we originally brought it in, but it just dates specific in terms of 1989 and...with regard to the indexing, and