

wanted, for some unknown reason wanted to use a hospital bed instead of a bed I might buy at Nebraska Furniture Mart, that's fine, well and good, I'm free to do that but I'm not going to get a tax exempt break because it wasn't prescribed by a doctor. And that was one of the things that tied it down in terms of making sure that this wasn't an open-ended type of exemption that would be available to anyone. So we clarify things in terms of definition, using basically terms that are state of the art and we tie it to a doctor's prescription which ties down the issue of who it would be available to with regard to the prescription. The other provision in there deals with the home medical supplies and their definition. It again talks about supplies that would not be useful to a person were they not recovering, were they not sick and ill at home and these again are specialty kinds of devices. The statements in the bill talk about transfer devices, trapeze devices, portable beds, portable types of equipment that could, should and is 99.9 percent of the time used for home health treatment in the recuperation period of a patient. Again, the issue is clarified and limited through the use of the doctor's prescription as a triggering mechanism for the sales tax exemption. I would urge the adoption of the committee amendments.

PRESIDENT MOUL: Thank you, Senator Hall. Senator Will.

SENATOR WILL: Madam President, I rise in support of the committee amendments. As Senator Hall pointed out, essentially the committee amendments clarify the definition of durable medical equipment for purposes of an existing sales tax exemption. Also, the original bill inadvertently expanded the category of prescription medicine that is eligible for the exemption and the committee amendments strike that provision. With that, I would support the adoption of the committee amendments to LB 444.

PRESIDENT MOUL: Thank you, Senator Will. Seeing no one wishing to debate this amendment, do you have a closing, Senator Hall? Closing is waived. We will proceed to vote on the committee amendments to LB 444. All those in favor please vote aye, opposed nay. Have you all voted? Please record, Mr. Clerk.

CLERK: 25 ayes, 0 nays, Madam President, on adoption of the committee amendments.

PRESIDENT MOUL: The committee amendments are adopted. Senator