

March 14, 1991

LB 582, 586

Committee, which reports the bill directly to General File.

PRESIDENT MOUL: Senator Smith.

SENATOR SMITH: Thank you, Madam President. The purpose of LB 582 is to alter the liquor tax penalty in Section 53-164.01. Presently, a penalty of 10 percent of the amount of the tax due, pursuant to Section 53-160, is assessed by the commission. Under LB 582, if the report is not filed by the 25th day of the calendar month, or if the tax is not paid to the commission by the 25th day, the following penalty shall be assessed on the amount of tax, 1 to 5 days late, 3 percent; 6 to 10 days late, 6 percent; and over 10 days late, the full 10 percent. The current 10 percent penalty was seen as too severe, if the report and taxes are a day or two late. The changes made will structure the penalty proportionate to the number of days the report on the tax is overdue. I ask for your support in voting for LB 582. Thank you.

PRESIDENT MOUL: Thank you, Senator Smith. Are there any senators who wish to debate this bill? Seeing none, we will proceed to vote on the advancement of LB 582. All those in favor please vote aye, opposed nay. Have you all voted? Please record, Mr. Clerk.

ASSISTANT CLERK: 27 ayes, 0 nays on the motion to advance the bill.

PRESIDENT MOUL: LB 582 is advanced. LB 586.

ASSISTANT CLERK: LB 586 was introduced by Senator Will of the 8th District. (Read title.) The bill was read for the first time on January 23, referred to the General Affairs Committee. That committee reports the bill directly to General File.

PRESIDENT MOUL: Senator Will.

SENATOR WILL: Thank you, Madam President. Members of the body, LB 586 is a bill that deals with violations that occur in a liquor establishment. And these are violations that would result in an order that a license is suspended. When that happens, under current law, a liquor licensee has the option of either taking a license suspension for a certain number of days, or, instead of that, paying a fine which is established in statute at \$50 a day for the first violation, and that is \$50