

of the county at the next general election. Many county health care facilities were originally built several years ago, some as many as several decades ago. Obviously, a buck doesn't go as far today as it did 30 or 40 years ago. The money spent to build an entire hospital back then probably wouldn't be enough to replace a boiler in that same building today. Dodge County Memorial Hospital, for example, was built in 1940 at an original cost of \$140,000. Under the terms of the statute, any expenditure exceeding \$70,000 would have to be submitted by the county board of supervisors for approval by the voters. I don't believe the intention of the law, when it was written in 1945, was to trigger a ballot issue on all minor improvements or routine equipment purchases or replacements. LB 798, therefore, was introduced to attempt to update the statute by changing the words "one-half of the original value" to "one-half of the current appraised value". With the committee amendment found on page 994 and was just adopted, the words "one-half current replacement value" are substituted for the words "one-half the current appraised value". The language was changed from the original bill because it was suggested that current replacement value is a much more readily available figure. Such information is usually stated in the hospital's insurance contract. It is an amendment which accomplishes one purpose of LB 798 in a more simplified fashion. The other part of the committee amendment clarifies Section 23-348.48 to eliminate an ambiguity in present law. That section authorizes a county hospital to use patient revenues and other hospital income for equipment replacement, for future improvements or additions, or for retiring debt incurred for these purposes. When I served on the Dodge County Hospital Board the question would periodically arise whether the one-half original cost limitation applied to indebtedness financed by patient revenue. Reading the legislative history of the statutes in question, it seems apparent that the cost limitation under Section 23-343.03 was intended to apply only to bonded indebtedness to be retired by tax revenues. That interpretation was generally confirmed in a 1966 Attorney General's Opinion which noted that legislative enactment in the year preceding the opinion clearly indicated that a distinction was made between tax and nontax financed debt. The opinion concluded that nontax supported debt was probably not subject to the cost limitation. It has been a continuing concern, however, of the hospital's bond counsel that Section 23-343.48 does not clearly state this, thereby creating some legal uncertainty for the bond marketers attempting to sell such bonds to the public. The committee amendments simply confirm the Attorney General's