

SENATOR WARNER: Mr. President, members of the Legislature, the amendment I am replacing is identical to the one that is in the Journal, with the exception it did add the E clause. And that's the difference. So, Mr. Clerk, if you could give the page number of the original one.

CLERK: Senator, your earlier amendment was on page 1427.

SENATOR WARNER: That is the substantive amendment. This is the bill, you may recall, that had a couple things in it, one is it changed the interest rates, or avoided paying interest rate on some types of income tax where it was not appropriate to do so. But then the other provision that was added by committee amendments was the series, and in the bill itself, was a series of conditions which the tax commissioner could reduce or strike any interest that might be due where it was not the fault of the taxpayer that for whatever reason it was late. And after the bill hit Final Reading, some weeks ago, they brought one additional situation, which they would like to have a permissive authority in order to not require a taxpayer to pay interest. This additional situation that this amendment would authorize would be where if a taxpayer had paid his tax on time, but had underpaid. And then there was an unreasonable length of time that...before the department had sent a notice that it was underpaid. Normally, that might run up to two months, but in some instances it could be longer than this, would make it permissive for the taxpayer to be not charged interest, because it was no fault of theirs that they were not notified earlier. The reason for the E clause, the department indicated now that with some of the military people who were given extensions, that the E clause, if it could be in effect now, might assist some of those people who were called in or who were otherwise delayed in their filing of tax, which again obviously at no fault of theirs. And they felt that the E clause would permit them, where possible, to not have interest charged to those, at least they would have the permission. That's the purpose of the amendment. I'd move the bill be returned to have those attached.

SPEAKER BAACK: Is there any discussion on the motion to return? Seeing none, Senator Warner, do you wish to close? Waives closing. We will now proceed to vote on the return of LB 240 for specific amendment. All those in favor vote aye, opposed vote no. Record, Mr. Clerk.