

April 9, 1991

LB 470, 727

to vote on the adoption of the committee amendments. All those in favor vote aye, opposed vote no. We are voting on the committee amendments to LB 470. Have you all voted? We are voting on the committee amendments to LB 470. Have you all voted? Record, Mr. Clerk.

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

SPEAKER BAACK: The committee amendments are adopted. Mr. Clerk, you have a motion to the bill?

CLERK: Mr. President, Senator Hall would move to indefinitely postpone the bill. Senator Schmit would have the option to lay the bill over, Mr. President.

SPEAKER BAACK: Senator Schmit.

SENATOR SCHMIT: Mr. President and members, I will lay the bill over at this time.

SPEAKER BAACK: The bill is laid over. We will proceed to LB 727.

CLERK: LB 727 was a bill originally introduced by Senators Hillman, Will, Hefner, Wickersham and Rogers. (Read title.) The bill was introduced on January 23, referred to the Revenue Committee, advanced to General File. I do have committee amendments pending by the Revenue Committee, Mr. President.

SPEAKER BAACK: Senator Hall, on the committee amendments.

SENATOR HALL: Thank you, Mr. Speaker, members. As the Clerk mentioned, LB 727 was introduced to the committee by Senator Hillman because of a specific audit that took place in her district with regard to a transfer, a sale, if you will, of a cable operation, specifically Cable U.S.A. This bill relates to the occasional sale definition of the statutes and who the sales tax would apply to. It specifically deals with a third party that assists in a sale. And when it is an occasional sale the definition would allow for those individuals who do not do it as a specific part of their primary business, that no tax would be charged on that occasional sale. In other words, no tax would be due and payable to the department. This specific instance arose because the department did an audit. They happened to do