

PRESIDENT MOUL: Thank you, Speaker Baack. We will now proceed with a motion to return LB 829.

CLERK: Madam President, I have a series of motions on 829. The first is by Senator Beutler. Senator Beutler would move to return LB 829 to Select File for a specific amendment.

PRESIDENT MOUL: Senator Beutler.

SENATOR BEUTLER: Madam President, I think Senator Hall has a subsequent amendment that will change the whole context of my amendment, and it would be appropriate, at least temporarily, to withdraw that amendment, which I do.

PRESIDENT MOUL: Thank you, Senator Beutler.

CLERK: Madam President, Senator Hall would move to return. Senator, I have your amendment printed on page 2257, AM2235.

PRESIDENT MOUL: Senator Hall.

SENATOR HALL: Thank you, Madam President and members. This is a motion to return the bill to Select File for purposes of dealing with the issue, a couple of issues in the LB 829, as it was advanced to Final; the first being the issue of the corporate minimum filing, corporate minimum tax, if you will. There was much discussion, and Senator Beutler's amendment dealt with the issue of not-for-profits who would be subject to this provision. His original motion to return phased nonprofits in at \$50, whereas we were looking at a minimum corporate filing of \$150. What my proposal would do is change the corporate fee, the corporate minimum income tax filing from that specific nature to an occupation tax. The way it would work is the current occupation tax is \$10. It is paid every other year. In other words, it is paid in odd number years by the not-for-profits, so they would, basically, be skipped. They would not be subject to it and, in essence, by changing it to the occupation tax, putting it at the \$150, we, in essence, exempt all the not-for-profits and collect the revenue that we had talked about in the previous provision. We don't collect as much but we do collect nearly all the revenue that the original minimum corporate filing fee would have collected. The other thing we do is that it also puts in place a refund procedure for the manufacturers, the hospitals, the energy users that would exceed the \$100,000 in sales tax on energy. Okay, it also