

June 3, 1991

LB 627

SENATOR WILL: Mr. Speaker, I move the adoption of the E & R amendments to LB 627.

SPEAKER BAACK: You've heard the motion to adopt the E & R amendments to LB 627. All those in favor say aye. Opposed no. They are adopted. The next item.

CLERK: Mr. President, Senator Warner would move to amend. AM2244, Senator. (The Warner amendment appears on pages 2797-98 of the Legislative Journal.)

SENATOR WARNER: Mr. President and members of the Legislature, this amendment has been passed out on your desk. Essentially, it's probably corrective in nature. The first portion of the amendment harmonizes a new section so that the provisions harmonize with existing law. There is existing law on exemption on fuel for fuel that's used in quarries, rock quarries, and so forth, and it was not clear that that was harmonized with this bill so it makes sure that it is not nothing new. Secondly, I had indicated on General File that there was some concern about the penalties that were included in the version of the...or in the bill as it was...sits now. This modifies those penalties, makes them less severe, but more harsh penalties would go in January 1, 1994, but it's probably logical that when you're making a change in the system help people get accustomed to it to provide greater flexibility for the Tax Commissioner. In addition to that, there is contained in the bill a Task Force that has been working on this all along that will review those and bring in next session changes that would be appropriate for those penalties. And also the language strikes some provisions for the continuation of this Task Force. When it was drafted it did require them to review commission rates that those who are collecting tax would receive. That is stricken since it's resolved in the bill. And there also was to review the consistency with 627 if a collection of taxes on trucks and that has been resolved. So those two provisions can be taken out and the only thing that would remain for that Task Force is relative to the penalties but also they will be continuing to work with the federal government that is involved in extensive studies in this area and they would be working with the federal government on behalf of Nebraska in that regard. So I would move adoption of the amendment.

SPEAKER BAACK: Discussion on the amendment offered by Senator Warner? Seeing none, Senator Warner, do you wish to close?