

March 4, 1992

LB 829, 1063, 1115

brief description of resolution.) That will be laid over. Senator Hartnett has amendments to be printed to LB 1115 and I have an explanation of vote by Senator Cudaback. That's all that I have, Madam President. (See pages 1125-34 of the Legislative Journal.)

CLERK: Thank you, Mr. Clerk. Senator Warner, would you like to open on this portion of the amendment.

SENATOR WARNER: Madam President, members of the Legislature, as I understand the division of the question the items that would be included here is a change in the sales tax collection fee which would be 25 percent of what it used to be prior to 829. Specifically it would permit a 2.5 percent collection fee for the first thousand dollars of sales tax that was paid in by the merchant to the state, 1 percent over that, as compares to what was previously 3,000...3 percent on the first 5,000 and I believe as I recall 1 percent over 5,000 prior to LB 829. Then it does add, and this is a sales tax of 1.25 percent on all energy sources for production of agriculture which are currently exempt from excise tax or motor fuel tax which would include electricity energy, electrical energy I should say, propane, gasoline, diesel, fuel oil, but it is directed at specifically agriculture. And then the third portion of it deals with a reduction of state aid to counties and I did pass out an estimate impact by county, what that might be. That will change from year to year because the basis for the reduction is a ratio of the additional agricultural valuation in personal property of a given county in relation to the state as a whole and then prorate it as a reduction. I have two amendments setting here which I have mentioned earlier, one of which will deal with the section Senator Lamb asked this morning because the amendment as it is before you makes that division between counties, allocation between counties based on levy. It should have been on valuation. I have an amendment that will correct that once this is adopted and then, secondly, there is an amendment that changes the limitation on county mill levies, or tax levies rather to be increased in an amount of loss of state aid, dollar for dollar, that they would incur under the reduced state aid to counties. I move adoption of the amendment.

PRESIDENT MOUL: Thank you, Senator Warner. I'll recognize senators now in the following order. Senator Lamb, Senator Schellpeper, Senator Schmit, Senator Withem and Senator Beutler. Senator Lamb.