

March 9, 1992

LB 1063

CLERK: 4 ayes, 11 nays, Madam President, on adoption of the amendment.

PRESIDENT MOUL: The amendment fails. Further amendments, Mr. Clerk.

CLERK: Madam President, Senator Schmit would move to amend. Senator, AM3328. (Schmit amendment, AM3328, appears on pages 1231-32 of the Legislative Journal.)

PRESIDENT MOUL: Senator Schmit.

SENATOR SCHMIT: Madam Chairman and members of the Legislature, this amendment is, I believe, one of the present existing examples of the lack of the proper activity on the part of this Legislature. You will recall that during the previous session it was argued by a number of individuals that the termination date of LB 829 should be extended to June 30 of 1992. The argument against that amendment was about as extensive as the argument was against my previous amendment. There was a certain amount of contempt that was expressed in these kind of words, don't need this amendment because the Legislature can come back next January and in the first few days, or first few weeks we can take care of that problem. Well, it's March 9th. We have done about everything under the sun, except take care of even one small problem. The small problem is the Legislature, not a small problem to those farmers who have been subjected to the payment in advance of the personal property taxes the county treasurer deemed due on their farm sale, not a small item to the drug store on "O" Street which was assessed \$34,000 because they advertised a going out of business sale and the tax collector, in true American tradition, swooped down on the drug store and closed the drug store, locked it up, changed the locks and collected the \$34,000 as of right then. Most rec...the best argument in support of this amendment is the fact that today that procedure is being handled differently in each of the 93 counties, and to the best of my knowledge there has been no direction from the tax commissioner as to the proper method of handling that procedure. I know that in Butler County the tax has been collected in advance. I know of at least one instance where a representative from the (inaudible), went out to the sale and followed the auctioneer around and took a...made a record of the sale price of each item so as to be able to collect taxes. I do not know, I suppose presumably that is fair

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