

increase is not held up, as I recall. What is also true and was said on the floor several times with the cash flow issue and that keeping that General Fund harm...unharmless was that LB 1268, which is the appropriation bill and that's the one that deals with the substantive language of the cash flow reserve fund, would be used to make the transfer and then the legislation for changing the filing fee for occupation tax would restore that money to the cash reserve fund over the next two years and it's a wash, essentially. It's unfortunate that we can't pass all legislation in one bill every session so we could argue that everything we're going to do is there. It's not how it works. We have to use bits and pieces of legislation to change a policy. That historically is the case and, as a practical matter, the only case. But the whole funding mechanism is in place if the Legislature wishes to adopt it. It's not like there's a whole lot there that no one's addressed, and that's the implication of some of the remarks, so I'd urge that the rule be suspended so we can proceed and, again, the only reason for doing it is if we do not do it today then, of course, you miss the primary and if you miss the primary you've got a problem for '92, excuse...yes, for '92, and if you miss the primary you may have a problem beyond that trying to get this stability back to the financing of local governments and that's what we're dealing with. I'd urge the body to support the rule suspension.

PRESIDENT MOUL: Thank you, Senator Warner. Senator Hefner.

SENATOR HEFNER: Madam President and members of the body, it's hard for me to support the suspension rule at this time, but I do have a question or two from Senator Warner, if he'll yield. Senator Warner, as I understand LB 1026 (sic) as written, the sales tax on farm machinery would be refunded or rebated back to January 1, 1992. Is this correct?

SENATOR WARNER: Yes, but there's more to it than that. You have...you know, it will be serve...you will have the county assessor notified that that piece of equipment was...was...should be on the tax rolls.

SENATOR HEFNER: Yes, you'll have to...I know, you'll have to jump through all those hoops, but after you've jumped through all the hoops, well, then you're supposed to get your refund back or rebate back. Okay, how long...have we had any commitment from the Revenue Department how long it's going to