

April 1, 1992

LB 1135, 1223

open the opportunity, at some point in the future, if this does not work to take a look at that. But, clearly, the LB 1223 as the committee has amended it and Senator Lynch introduced it to the committee, as it is offered presently in the committee amendments to 1135, is, I think, a much better way to collect the tax in terms of the 4 1/2 percent on the gross rental receipts on a monthly basis paid into the county at the place where the transaction takes place. In other words, if I rent the car in Douglas County, drive to Scottsbluff, I would pay that fee, through my rates, the rental car company would then have 4 1/2 percent tacked onto their total transaction at the end of the month and pay that into, after expenses, and pay that into the County of Douglas because that is where the transaction took place. Again, I will continue to take a look at whether or not this is the way that we can clearly allow for the collection so that there isn't any circumvention of the tax. If need be, sometime in the future we may have to take a look at it on a transaction by transaction basis as opposed to a gross rental receipts on the monthly basis, as we currently have it under this bill. But I think, again, clearly the proposal before us is one that is much better than the system we currently have in place. We also define rental cars in this amendment under LB 1223 as having 15 passengers or less, and that are rented for 30 days or less, so that we don't get into the lease arrangements that currently exist out there. And with that, Mr. Speaker, I would offer the committee amendments. As I said, there are two very technical changes to the bill, itself, LB 1135, and then the third change which is the addition of LB 1223 as introduced by Senator Lynch and amended in the committee amendments. I would urge the adoption.

SPEAKER BAACK: Thank you, Senator Hall. We have an amendment to the committee amendments.

ASSISTANT CLERK: Mr. President, I do have an amendment to the committee amendments, and that is from Senators Hall and Conway. It is found on page 1435 of the Journal. (See AM3515.)

SPEAKER BAACK: Senator Hall.

SENATOR HALL: Thank you, Mr. Speaker. Mr. Clerk, is this AM3515?

ASSISTANT CLERK: Yes, it is.