

April 3, 1992

LB 719A

been requested to be taken out and move for those adoptions, adoption of those first. With that, Mr. President, could I inquire, has there been a request for a division of the question? If there has not been, then I'll move adoption of the amendment in its entirety. I have explained it and we will deal then with amendments to various sections as they come up.

SPEAKER BAACK: Thank you, Senator Warner. Mr. Clerk, amendments to the amendment.

CLERK: Mr. President, I have a series of amendments to the amendment. First of all Senator Lindsay would move to amend.

SPEAKER BAACK: Senator Lindsay. We'll just go on to the next one. We'll just pass over this one for now and...Senator Hall, do you wish to take this one?

SENATOR HALL: Yeah, is this one that he has printed in the Journal, Mr. Clerk?

CLERK: Yes, sir, page 1800. (See AM3839.)

SENATOR HALL: Thank you.

SPEAKER BAACK: Senator Hall.

SENATOR HALL: Thank you, Mr. Speaker, members, if this is the amendment that I believe it is, it deals with the fertilizer tax and it is on page 1800 as the Clerk said. It says, it deals with fertilizers that would be subject to the tonnage tax, but under this provision with the Lindsay amendment, it would say that any commercial fertilizer subject to the sales and use tax pursuant to the Nebraska Revenue Act of 1967 shall be exempt from the fee imposed by this section. What it says, in essence, is that you can't have the tonnage tax or fee, if you will, and a sales tax as well, that it is not to be an additional tax on top of a sales tax. In other words, those of us who would be subject to the fee and who also might buy the fertilizer not on a sales tax exempt basis would not be taxed twice, in essence. That's all the amendment does. It says that the sales tax does not apply to any fertilizer that would be subject to this new tonnage fee. Under the amendments as I read them, and I apologize for not being open to the proper page, but I think the way it is currently drafted the amendment would have, and it is, it's on page 260 of AM3798. It says for purposes of this