

by a person subject to the Nebraska Revenue Act of 1967. That's all, it just clarifies who's going to pay it. And for purposes of, I think, not only helping out those individuals that Senator Nelson spoke of, those tax practitioners, in terms of clarifying it for them, clarifying it for the Department of Revenue, clarifying the intent of the Legislature, that's what the Crosby amendment does. That why the bill that she had before the Revenue Committee was advanced out of the committee without any objection because we understood that's what it was meant to do, and that's all that it's meant to do. It is not meant to be prospective in nature. It's tied into...with regard to the section of statute that it amends to a date specific in terms of tax year 1991. And I don't believe that there is any room for confusion with regard to how it would be applied. I don't think there's any problem adopting the amendment. I think the problem will continue to persist in terms of ambiguity if we do not adopt it some time this year. I would again urge the body to support Senator Crosby by adopting this amendment to the amendment.

SPEAKER BAACK: Thank you, Senator Hall.

SENATOR HALL: I give the balance of my time to Senator Nelson.

SPEAKER BAACK: Senator Nelson.

SENATOR NELSON: Senator Hall, I appreciate that explanation. And as I say, I guess I just accept your expertise and I did simply want to call it to the body's attention. It's no intention to say that it's not right or wrong, but I did want to call it to your attention. Thanks.

SPEAKER BAACK: Thank you, Senator Nelson. Seeing no other lights on, Senator Crosby, do you wish to close on your amendment?

SENATOR CROSBY: Thank you, Mr. Speaker, yes. I appreciate the questions that were asked, and I thank Senator Hall for his helpful explanations, and point out again that it's for LB 829. It isn't any big change on the tax code, necessarily, and it does have to do with the depreciation surcharge having to do with partners who...and businesses that do not do business in the State of Nebraska, that's the point, I think, that you need to remember. Senator Warner and I have talked this morning and we have people coming from Revenue. I think they may be coming