

April 3, 1992

LB 719A

my colleagues who are in their offices but not checked into the Chamber, would you please come back to work. We have only got 32 people checked in. We are waiting for Senator Chambers. Senator Schmit, did you wish a roll call vote then? We are voting on the Schmit amendment and a roll call vote has been requested. Mr. Clerk, call the roll.

CLERK: (Roll call vote taken. See pages 1927-28 of the Legislative Journal.) 19 ayes, 11 nays, Mr. President.

SPEAKER BAACK: The amendment fails. A record vote has been requested. The call is raised. I would encourage any of my colleagues, if they are in their offices, to please come up to the floor of the Chamber.

CLERK: Mr. President, the next amendment I have to the Warner amendment is by Senator Lamb. Senator, AM3935. (See page 1882 of the Legislative Journal.)

SPEAKER BAACK: Senator Lamb.

SENATOR LAMB: Thank you, Mr. Speaker, and members, very difficult to do much business with only, what, 35 people here, but I suppose we may as well go ahead. This amendment has to do with the double taxation of motor vehicles if the constitutional amendment fails and inventories are, therefore, on the tax roll. Senator Warner's amendment deals with this problem and, as you are aware, currently the situation is that the dealer will pay the tax if he has his car in inventory on January 1st. And then when you buy this car and register it, say, on February 1st, you will then be required to pay the property tax again, which is double taxation, which both Senator Warner and I believe is not fair and is not fair. But we have two different methods of dealing with this problem and on your desk I have outlined my version of what should be done. Let's just go through that sheet and let's use... I think the best way to explain it is use an example, and let's assume, for instance, that this automobile is in the dealer's inventory as of January 1st and also assume that the dealer sells this automobile on February 1st. So, under Senator Warner's amendment, of course, the dealer would pay the property tax on the automobile because it's in his inventory as of January 1 and then, number two, the purchaser pays the property tax on the automobile when it is registered February 1st, that double taxation which we don't want. But, number three, then the dealer would receive a refund of