

April 6, 1992

LB 719A, 1063  
LR 219

this now when we always knew that there was, nothing has changed since November and why was it until after March 12 that we ever thought about doing something this? Why was it never thought of when the bill was originally drafted or at least originally introduced by yourself, Senator Landis and Senator Withem?

SENATOR WARNER: Senator Moore, I can only speak for myself on this issue. I indicated on the floor the other day that it was my understanding, and I can't put everything into an exact time frame, but since the commencing of the session that there had been suggestions, I was not specifically aware, but generally aware, that there was an interest from carlines and railroads at one point to put language into the Constitution specific, our Constitution which did not seem wise tying it to a specific federal act. Secondly then I had understood there was interest in mandating that the tax commissioner do what is now authorized in the amendment that is pending. In my own case I've...the issue had not at least been elevated in my own mind until it was too late to consider an amendment to 1063 constitutionally in order to bring it back and have it reprinted if the bill was to be enacted prior to the CA 1 being adopted or LR 219CA.

SENATOR MOORE: Okay, thank you, Senator Warner. That at least...though I still...once again, because you're the person answering the questions, it seems like my frustration is with you. It's not with you but I've always, not always, it's one of those things that we knew was a problem a long time ago. I do not understand why the promoters of LR 219 and LB 1063 and now this measure waited until after the measure passed when we knew it was a problem long before that. Second question, Senator Warner, and you mentioned it when you used that word "may", is there...I guess I have a concern about unlawful delegation of authority to the tax commissioner. If you could briefly respond to that concern without expending all of my time at least...touch, obviously you don't...you're offering the amendment, you don't think there is a constitutional problem with giving the tax commissioner that authority to set tax rates.

SENATOR WARNER: In my opinion, Senator, the authorization of the tax commissioner is not that much discretion, and that amendment spells out specifically what conditions have to exist, methodology, the percentage of deviation in order for them to act and under that restriction would be, my opinion at least, that it's not an unlawful delegation of authority. If it was