

SENATOR HALL: Thank you. The amendment is not printed for you, and I want to tell you that it just came down not too long ago from Bill Drafter's. And the amendment is 74 pages long, Senator Schmit. So, know full well that I don't hide that fact from you. The bill itself is, I think, about 10 pages less. But what it does do is it incorporates a number of the proposals that Governor Nelson's administration brought to the committee and testified in a neutral capacity on LB 6, offering the administration's version of LB 6. They chose not to introduce a bill, rather to offer the amendments to LB 6, arguing that there was no need to introduce a bill the next day, for fear that it could extend the session another day. The committee accepted the amendments, and dealt with them, as I said, in that second Executive Session that we had upon adjournment yesterday. What we incorporated from the Governor's proposal was this, we moved the levy dates from those subdivisions levying taxes to November 12th and November 15th. We moved the tax dates from November 1 to December 1, and the delinquency date to December 31 from December 1. So, in other words, we basically moved everything back a month, except for the...well, we did. We moved everything back a month is what it amounted to. The Governor's proposal asked for the additional time. We changed the due process requirements that we had in LB 6, which was a direct appeal to the district court, to the current statute with...regarding the due process and the boards of equalization. We added language regarding the assessment practices and the situs of inventory livestock and other taxable items that the administration and Revenue Department felt was necessary in order to determine where that property was located and where the tax would be due and owed. We, fourthly, implemented an exemption from the budget limitation for any costs incurred in the assessment of items contained in this act. In other words, the cost, which was an issue that was debated and testified to by Mr. Mills, representing the county officials, would approximately, in his estimation, run around \$1 million statewide. So, in other words, the costs for implementation of MAPCO, putting the personal property tax back on would be approximately \$1 million statewide. And what this provision does is it says that those costs associated with putting the personal property tax back on would not be subject to the budget limitation that basically is spelled out in 1059. Also it adds language in which the exemptions are reinstated and the dates are adopted to account for passage of the constitutional amendment in 1991. We have the same provision in the committee