

August 7, 1992 LB 3

CLERK: 27 ayes, 9 nays, Madam President, on adoption of Senator Lamb's amendment.

PRESIDENT MOUL: The Lamb amendment is adopted. I will raise the call.

CLERK: Madam President, Senator Moore would move to amend the bill. (Moore amendment, AM034S, appears on pages 103-04 of the Legislative Journal.)

PRESIDENT MOUL: Senator Moore.

SENATOR MOORE: This amendment is a technical amendment, I passed out, I don't...although I guess I'll go with through the motions of doing this now after that last amendment. But, nevertheless, this amendment is brought in conjunction with the Department of Revenue. Does three things to the sales tax amendment. One is it changes the qualifications of the exemption, changes it one of being to the qualification of the purchaser to the qualification of the property, since it's not the occupation that determines whether or not it's exempt, it's what the purchase is used for. Secondly, it eliminates the reference to the information received by the tax commissioner to make it allow for that information to go directly to the county assessors, as is the whole purpose here is so they have a paper trail and a document to enhance their ability to tax that as personal property. Third, it changes the penalty to make it in line with other sales tax violations presently in the code, and actually would make it a much stiffer penalty for any one that would attempt to mislead the seller or the state. So, as I said, it's a technical amendment. With those changes, as encouraged by the Department of Revenue, I'd ask for its adoption.

PRESIDENT MOUL: Thank you, Senator Moore. Senator Hall.

SENATOR HALL: Thank you, Madam President, members. If Senator Moore would respond to a question.

PRESIDENT MOUL: Senator Moore.

SENATOR MOORE: Yes.

SENATOR HALL: Senator Moore, the first line of the Section 4,