

November 10, 1992 LB 1

PRESIDENT MOUL: Thank you, Senator Chambers. Senator Dierks.

SENATOR DIERKS: Thank you, Madam President, members of the body. I'd like to ask Senator Hall a question, please.

PRESIDENT MOUL: Senator Hall.

SENATOR HALL: Yes.

SENATOR DIERKS: Senator Hall, what was the expression you used to tell us that this change had been made by the Revenue Department in the first place? Didn't you tell us that the Revenue Department had made this change.

SENATOR HALL: It was in the bill, it came...well, it was in the Governor's bill, okay.

SENATOR DIERKS: This bill we're dealing with, LB 1.

SENATOR HALL: Correct.

SENATOR DIERKS: Okay, I see.

SENATOR HALL: I mean the way...all my amendment did was change it back to the way it had been, Cap, and I took the...and offered the amendment about 20 minutes ago and said, you know, some people might think this is controversial, but there was no debate on it. And I smiled and sat down, wondered how long it would take until we got to this point. But the...it's a question of, do you want to change it? I said there was very little argument made on why the change should be made in committee when I specifically asked the department about it. The answer they gave me was the one that I stated here, that we changed to a sales factor only for income tax purposes, and that's what we should...that's what we should use for this. It allows them not to have to do two audits, one audit being on the property, the other being in the general sales area. I should have laid it out as a separate amendment so that people would have understood it a little clearer, so this kind of debate could have taken place prior to us adopting it, and maybe that would have clarified things. So I apologize for that for about the third time. But it got put in the bill and I don't know, I mean my argument was there was no good reason for making the change from property to sales, other than somebody was making a stink about it. And the Department of Revenue was basically