

November 10, 1992 LB 1

excise tax, the depreciation surcharge that we have, is this consistent with that? Yes, this amendment that has been proposed would do just that, that is exactly what it is, is a surtax. It takes all those qualities of a surtax that you report on your income tax, and with that, that is so consistent that that brings us with really the purpose that we have with LB 1. Earlier I spoke, and I misspoke, and I want to correct that right now, and I referred to the retail merchants, some of the outstate or multistate corporations don't hire people. That is certainly not true. There is certainly multistate corporations that hire many number of people in the State of Nebraska, and retailers do hire people in the State of Nebraska. For those people who thought that retailers don't hire anyone, that is just not true. But I think it is very important at this point in time, there are a lot of other issues we can drag in, whether it is fair to feedlots, we can drag in all of those peripheral issues, but the issue is, does the sales factor, the sales allocation make sense? And it does, and it probably is good policy, and it is good policy not only because that is the way they keep the records currently, but it is consistent with the excise system of tax that we propose in amendment or in LB 1. And with that, Senator Bernard-Stevens, I don't see you. I would yield any time back to Senator Bernard-Stevens. I see him signaling no. Thank you.

PRESIDENT MOUL: Thank you, Senator Kristensen. I will raise the call for the senators. Senator Chambers.

SENATOR CHAMBERS: Madam President, I would raise a point of order. This bill is at the same stage of consideration that it was earlier, and this motion had been reconsidered and the reconsideration had failed. And I believe it is out of order to offer what, in effect, is another reconsideration at the same stage of debate on the same day when the bill had not been modified in any way.

PRESIDENT MOUL: Thank you, Senator Chambers. Senator Bernard-Stevens, would you like to respond?

SENATOR BERNARD-STEVENS: Just briefly, Madam President. I would disagree with Senator Chambers respectfully. It is not at the same stage. The previous stage was Select File. We now have a bill that has moved to E & R, and at this particular point that is a different stage of the game and it is proper to bring the bill back at that point for a specific amendment.