

LB 412.

SENATOR CROSBY: LB 412 advances. The next bill is LB 182. Mr. Clerk.

CLERK: LB 182, Madam President, introduced by Senator Warner. (Read title.) The bill was introduced on January 9 of this year, at that time referred to the Revenue Committee. The bill was advanced to General File. I do have committee amendments pending by the Revenue Committee, Madam President

SENATOR CROSBY: Senator Warner, to introduce the committee amendments.

SENATOR WARNER: Madam President and members of the Legislature, LB 182 and LB 183 and LB 184 were all three introduced dealing with the collection of motor fuel taxes. The committee amendment will combine LB 183 and 184 into LB 182 and I will explain those two before I explain LB 182. LB 182 deals with diesel fuel primarily, or totally as introduced. But the one amendment which was LB 183 does a couple of things. It will permit...let me first say that essentially we are using it in Nebraska now as an assurance that property...that fuel taxes are paid. The dyed and undyed diesel fuel, undyed...and this reflects federal legislation that has been enacted, but undyed fuel generally would be used for...must be used, with a couple of exceptions I will touch on later, but undyed fuel has to be used on motor vehicles or anything that's on the road and dyed fuel is used then for all highway fuel consumption, which under our tax laws are not required to pay the motor fuel tax. What LB 183 did, it did permit an exception that undyed fuel that is purchased to run a reefer or a cooling unit on a semi could be purchased without paying the tax if it was purchased in quantities of 50 gallons or less and placed in a separate fuel supply tank and separate from the tank that fuels the main engine of the motor vehicle. The second thing that 183 did, it continued the...on a motor fuel tax Task Force that's been in existence now for four or five, well, seven to eight years, which is composed of representatives of the various agencies of state government that have some involvement with either the collection or the storage of motor fuels and it would continue then for another year, together with a requirement that they have industry representatives that review the statutes relative to the whole area of collection of motor fuel tax. Then it has an operative date of July 1, 1995. The second bill, 184, is one