

aware of that impact. It's not a bad impact but it's something that people need to be aware of. Thank you, Madam President.

SENATOR CROSBY: Thank you, Senator Coordsen. Any further discussion on the committee amendments to LB 182? Seeing none, Senator Warner, would you...you waive closing. Senator Warner waives closing. The question is the adoption of the committee amendments to LB 182. All in favor vote aye, opposed no. Record, Mr. Clerk.

CLERK: 26 ayes, 0 nays, Madam President, on the adoption of committee amendments.

SENATOR CROSBY: The committee amendments are adopted. We will proceed to the bill. Senator Warner.

SENATOR WARNER: Members of the Legislature, the balance of 182 we've discussed at some length, a portion of it, but again this further clarifies the high...excuse me, the dyed and undyed aspect of diesel fuel. Probably the main portion we've discussed. In general, I want to make some general comments so that...I indicated originally today that we use, for enforcement in Nebraska, essentially whether fuel is dyed or nondyed, and since that becomes a principal way to be sure that motor vehicles are not using tax exempt fuel for road purposes, some of these compliances that are spelled out or, as Senator Coordsen has already indicated, is what we need to rely on. Another reason for some of the book record-keeping, of course, which also is an annoyance to all of us, but one of the problems we were having before we started all this change in collection of motor fuel tax was that where there was suspected violation there simply was no trail that could be followed back to be assured whether or not that tax had been avoided or paid and, unfortunately, when you need to establish a trail that can be audited, it means, at least those who are complying with the law and are being honest nevertheless are put in a position where they have to do some reporting or apply for refunds in order to be able to stop those who are trying to avoid the tax. I am asked, from time to time, as to how much improvement we have had in collection of motor fuel tax since we started this system and I've been hesitant to answer that, although I believe there has been a significant increase but we wanted to have some time elapse before we start specifically identifying it, but certainly it has more than paid for the cost and then some. And I think, originally, we used to use the number that we thought