

AM1076, printed on page 1207 of the Journal.

SENATOR HALL: Senator McKenzie, to open on your amendment.

SENATOR MCKENZIE: Thank you, Mr. President, and members of the body, the amendment that is before you is printed in the Journal on page 1207, and it is, in fact, a complete rewrite of the committee amendment that we adopted in General File debate. We chose to have the entire amendment redrafted rather than a specific line-by-line amendment just because most of the changes here are technical and clarifying and harmonizing language and it is certainly much easier to read and understand when you can see it in its entirety. The Pages are handing out a chart that will describe the specific technical changes that are included in AM1076. But, as we're waiting, I will go ahead and begin the description of those changes. The changes were brought to us in conversations with the Department of Agriculture who is currently responsible for collection of the excise tax. To make sure that we are going to be able to collect this excise tax in the same method and on the same form, as we are currently collecting the checkoff, the first thing we have done is add definitions, being certain that we have defined what a commercial channel is, that we have defined what corn is, which is consistent in the current excise tax policy. We have defined first purchaser. We have defined grower and we have defined sales, so that there is no confusion about any of those terms in the collection of this excise tax. We also changed some of the language to make sure it was unified throughout the statute. Instead of grain recipient, we put "first purchaser". Instead of transfer or settlement, it's "sale or delivery". There was some confusion among the department experts as to what a transfer was and, rather than keep language in that created some confusion, we changed all the language throughout the bill to "sale or delivery" instead of "transfer or settlement". We changed transfer to "sale" in every case and transferred to "sold or delivered". The next change is on line 8 of page 1. The change states an excise tax is levied upon all corn and grain sorghum sold or delivered through commercial channels in Nebraska. You will remember that Senator Warner and I had an amendment to make sure we were talking about corn in Nebraska. The place that we had originally placed that created some confusion as to whether or not we were going to collect the excise tax on corn that was currently sold outside the State of Nebraska and does collect excise tax for the Corn Board checkoff, so the language now clearly says that corn sold or