

CLERK: Nothing further on the bill, Mr. President.

SENATOR BEUTLER: Senator Maurstad, would you care to speak to the advancement of the bill? Okay, Senator Maurstad waives speaking to the advancement, and I assume waives speaking with respect to closing, so the motion before you is the advancement of LB 193. All those in favor vote aye, opposed nay. Have you all voted? Record, Mr. Clerk.

CLERK: 25 ayes, 3 nays, Mr. President, on the advancement of LB 193.

SENATOR BEUTLER: The bill advances. Next item, Mr. Clerk.

CLERK: Mr. President, LB 118 introduced by Senator Withem. (Read title.) The bill was introduced on January 6, referred to the Revenue Committee, advanced to General File. There are committee amendments pending by Revenue Committee. (See AMO466 found on page 1811 of the Legislative Journal.)

SENATOR BEUTLER: By the Revenue, Mr. Clerk?

CLERK: Yes, sir.

SENATOR BEUTLER: Senator Warner.

SENATOR WARNER: Mr. President, members of the Legislature, LB 118 introduced by Senator Withem was a repeal of the penalty that was enacted in a department bill that was passed a couple of years ago. Some of you may recall, it dealt with the penalty for filing gain rather than sales tax on the purchase of vehicles, and the law at that time that was changed put in a 10 percent penalty of the amount of tax or \$25, whichever was greater, if that sales tax had not been paid within 30 days after the purchase. The bill, as introduced by Senator Withem, would return that penalty to the previous penalty which will be a \$5 penalty for not having paid the tax within the 30 days, but the committee amendment puts in an operational date of July 1 for 1995 (recording fades) emergency clause, which obviously would be needed in order to have that for an operative date, and then the bill inadvertently is drafted to apply sales tax generally. If you look at the fiscal note, it indicates a million plus loss of revenue. In fact, that will not occur with the committee amendment. There is some reduction that will occur to the Highway Trust Fund because of the reduction, but