

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
Transcriber's Office

February 3, 1999 LB 280

(Read title.) The bill was introduced in January, referred to Revenue, advanced to General File. I have committee amendments, Mr. President.

PRESIDENT MAURSTAD: Thank you, Mr. Clerk. Chair recognizes Senator Cudaback to open on LB 280.

SENATOR CUDABACK: Mr. President, members, in the essence of time and beings the committee amendments do become the bill, I will let Senator Wickersham go ahead and explain the committee amendments.

PRESIDENT MAURSTAD: Thank you, Senator. The Chair recognizes Senator Wickersham on the committee amendments. (See Standing Committee amendments, AM0144, on page 408 of the Legislative Journal.)

SENATOR WICKERSHAM: Thank you, Mr. President. And I will try to be brief. The bill that Senator Cudaback brought to us was really quite interesting, because...and he brought in a good witness who testified and illustrated to the Revenue Committee that we were treating a particular kind of medical equipment differently, if you used it in an automobile or a vehicle as opposed to using it in your home. We could see no basis to maintain that distinction. If you had to buy a device that you could use in your home to do things for you, to assist because of a medical condition, because of disability, and you bought the same thing in a car, in one case it was exempt, the other case it was taxed. Made no sense to us. Has a very minimal fiscal impact, and we believe that they should be treated identically. So that's what the commitment (sic) does, it says, if you buy durable medical equipment and it's used primarily to serve a medical purpose that is not useful to a person in the absence of illness or injury, and is appropriate for use in the home or the motor vehicle, it's exempt from the sales tax. Very, very simple conformance; shouldn't make any difference whether it's your home or your motor vehicle. I'd ask you to support the committee amendments.

PRESIDENT MAURSTAD: Thank you, Senator. Discussion on the committee amendments? Senator, you're recognized to close on the committee amendments. Senator Wickersham waives closing.