

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

February 18, 1999 LB 86

fashion, what they could previously do with a piece of paper, but keeping the appropriate records in place so that the...any citizen who wanted to come in and could...and wanted to examine the expenditures would be able to do so. Now, the bill in the budget area, in the specific budget area makes a couple of changes. One, it changes or makes clear what you can do when you file a budget. The current practice of the State Auditor's Office, in some instances, is to reject a budget. Now, no one knows exactly what the effect of rejecting a budget at the State Auditor's Office is, but they've rejected budgets because the columns of numbers didn't add up right, or for a variety of other reasons. Well, rejecting the budget doesn't mean that the entity didn't levy at the local level. No one was quite sure what the effect was. The bill clarifies that if...that you can't reject the budget, that that doesn't have any effect. What it does say is it provides a new mechanism for the boards to come in and correct those kinds of additional or mechanical errors that can appear in budgets, and they can correct those without resort to a full public hearing. This does not give them authority to go back and change the amount of property tax that they're asking for. But, if they've made internal errors within the budget, they can go back and correct those without the full-blown process. The bill as drafted also eliminates a provision that requires a filing with the State Auditor's Office of a certified copy of the resolution setting a tax levy. And that, of course, would be something that would primarily be enforced by the property tax administrator, or by local officials, if there was some excess levy. So that was origi...that was struck in the green copy of the bill. There are committee amendments that pertain to some...some additional issues. But, Mr. President, I would conclude the remarks on opening of LB 86, and would make further remarks with regard to the committee amendments.

SENATOR CUDABACK: Thank you, Senator Wickersham. You are now recognized to open on the committee amendments. (See Standing Committee amendment, AM0297, on page 561 of the Legislative Journal.)

SENATOR WICKERSHAM: Thank you, Mr. President. The committee amendments do something that, in part, occasionally this session the board has rejected the opportunity to do, and that is create