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LB 171

that is left open to the interpretation of the retailer or the wholesaler that sells the product. They might or might not have collected the sales tax, based upon their interpretation of the language in the committee amendments. In this instance, however, since the broadcaster acquiring equipment is required first to pay for the equipment and then file a claim for a refund with the Department of Revenue, we would have only one interpretation of what the law meant and that would be an interpretation by our Department of Revenue. The companies that are acquiring the equipment would have three years after they acquire the equipment to file a claim for refunds. And the claim for a refund is kept confidential except as opposed to other tax officials in the state, in case it is necessary for those individuals to have knowledge of the refund that is claimed. That and those refunds could affect, for example, municipalities. It is an issue that is becoming familiar to us because in almost...I think in all the cases where we know that there are television stations located there are also municipalities and because there will be a refund of sales tax there will also be a refund of municipal sales tax and that will have to be taken into account in terms of the reduction in future sales tax receipts for municipalities as stations within their boundaries acquire equipment and then pay sales tax on it if this bill passes. Again, I would ask for your support for the committee amendments. I believe that the committee amendments substantially reform the bill in a number of important aspects and then I expect that we'll have a good discussion about the policy underlying the bill as amended by the committee. Thank you.

SENATOR CUDABACK: Thank you, Senator Wickersham. We are now open for discussion on the proposed committee amendments to LB 171. Those wishing to speak are Senators Kristensen, Beutler, Jones, and Bourne. Senator Kristensen.

SPEAKER KRISTENSEN: Thank you, Mr. President. I was, if there weren't any other lights, I was going to shut my light off and then do debate on the bill, but I do think I'll take this period of time. In the good old days, you'd do an exemption and you'd just say it's exempt, you don't...you don't do it. The Revenue Committee has become a lot harder to deal with. Now that some of us have left, it's not that agreeable fun-loving committee it