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LB 282, 759

Legislature. Several days ago, we passed the streamlining bill, and it's been signed into law by the Governor. That's good news. Because LB 759 makes reference to the tax code, it's necessary, since that tax code has now been changed by streamlining, to make sure that this statute will conform with the law with respect to streamlining. So this amendment reconciles the changes to be made to our sales tax base to LB 282. It's relatively extensive. But that's because it recites the gross receipts section, which goes on and on and on. It's 35 pages long, but it makes no substantive changes in the bill. AM1745 strikes the food definition section from the bill. LB 759 retained the definition after the success of the Chambers amendment, so that the definition could refer to both stamps and electronic benefits transfer. LB 282 made that change already, so it's not needed here. And that...therefore we clean that up. Two sections of LB 759 are essentially repeated twice in AM1745. The first, the definition of gross receipts, spells out what our basic tax...sales tax base is, all sales of tangible personal property and certain listed services, the list to be made longer by LB 759. The amendment includes the list of new services twice, once in the form of the current statute, to be effective October 1, and once within the sections that are constructed as will be the gross receipts definition under LB 282, which will take effect January 1, 2004, at which time the first half of Section 77-2702.07 terminates. The second section that is meaningful is the sourcing provisions, that is, the determinations of where a transaction becomes taxable. Under AM1745, the language also appears twice, once in 77-2703, as the current draft of LB 759 has it, and once in the new sourcing section, Section 49 of LB 282. And we need that because in fact we'll have two different operative dates. The other sections in the amendment change cross-reference to the proper subsection of the definition of gross receipts. I would ask for the adoption of this technical amendment, harmonizing LB 759 with the recently enacted LB 282.

SENATOR CUDABACK: Mr. Clerk.

CLERK: Mr. President, I now have an amendment to the Landis amendment. Senator Brashear would move to amend with AM1785. (Legislative Journal page 1700.)