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error, because I asked the very same question. Thank you.

SENATOR BOURNE: All right. Thank you very much. I wanted to ask...as it relates to the amendment that we're discussing right now, I wanted to ask Senator Brashear a question, if he would yield.

SPEAKER BROMM: Senator Brashear, would you yield to a question, please?

SENATOR BRASHEAR: Yes, Mr. Speaker.

SENATOR BOURNE: Thank you, Senator Brashear. And I just wanted to ask you a couple of quick questions, as an attorney. And as I understand it, you're fairly familiar with 501 status. And I assume in your law practice you've obtained 501 or nonprofit status for charitable organizations?

SENATOR BRASHEAR: I have.

SENATOR BOURNE: Can you tell me how a 501 status is obtained? Is there a certificate? I mean, you structure a corporation, or a nonprofit, in accordance to state law, then apply to the Internal Revenue Service?

SENATOR BRASHEAR: That's correct.

SENATOR BOURNE: What does the Internal Revenue Service do at that time, after they approve your application?

SENATOR BRASHEAR: Well, having never...I'm not trying to be difficult. Having never been there when they did it, they review the articles of incorporation and bylaws to determine whether or not your purpose is as stated,...

SENATOR BOURNE: I guess I...

SENATOR BRASHEAR: ...are consistent with charitable purposes as defined by the federal statutes, whether your application is completed appropriately, and then they issue a letter of determination.