

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
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FLOOR DEBATE

February 4, 2005 LB 216

good for business, good for the taxpayer, good for the government because it gets a known professional to do the work. However, when we make reference to that in the bill, we did not reference the Internal Revenue Code section and, because of that, it would be possible to confuse the common pay agent with a payroll service provider, and these are two different functions. So what the department wanted was to get to the common pay agent and to do that we needed a clarifying amendment. We needed to clarify that payroll agents are those to be subject to withholding, are those considered by such as by the federal Internal Revenue Service. The clarification, again, sponsored or suggested by National Payroll Reporting; the Department of Revenue agreed and what the provision says essentially is any employer or payor may appoint an agent--new language--in accordance with Internal Revenue Code 3504. Had we received the letter before we dealt with the committee bill, we would have been able to include this in the committee amendment, but we caught this shortly after the bill came up for floor consideration. I ask for the adoption of the committee amendment.

SENATOR CUDABACK: Thank you, Senator Landis. You've heard the opening on AM0216, which is an amendment to LB 216. (Visitors introduced.) On with discussion of AM0216. Any senator wishing to speak to AM0216 to LB 216? Seeing no lights on, Senator Landis. He waives the opportunity to close. The question before the body is adoption of AM0216 to LB 216. All in favor vote aye; opposed, nay. Voting on AM0216, offered by Senator Landis to LB 216. Have you all voted on the question who care to? Record please, Mr. Clerk.

CLERK: 31 ayes, 0 nays, Mr. President, on the adoption of Senator Landis' amendment.

SENATOR CUDABACK: The motion was successful. The amendment has been adopted. Mr. Clerk, next motion on the desk.

CLERK: Mr. President, Senators Landis and Brashear would move to amend with FA11. (Legislative Journal page 438.)

SENATOR LANDIS: Thank you, Mr. Clerk. Senator Cudaback,