being here and thank you for your services. We also have guests of Senator Rod Johnson under the north balcony. We have Omer Troester of Hampton, Nebraska. With him is an exchange student, Alberto Porras of Costa Rica. Would you gentlemen please stand up and be recognized. Thank you for being here. We also have, over under the south balcony, a former member of this Legislature, Senator Tom Fitzgerald, would you please stand up and wave your hand. Thank you. Please welcome Senator Fitzgerald back. Thank you, Tommy. Mr. Clerk, back to the reading.

CLERK: (Read LB 81-98 by title of the first time. See pages 61-67 of the Legislative Journal.)

PRESIDENT: We'll stand at ease for some 15 minutes or half an hour while we get some of the work caught up up here in front. So be at ease, please, for a while. Thank you.

EASE

CLERK: Meeting of the Health Committee, under the north balcony, right now. Health Committee, north balcony right now.

SPEAKER BARRETT PRESIDING

SPEAKER BAPRETT: Additional bill introductions, Mr. Clerk.

ASSISTANT CLERK: (Read LB 99-150 by title for the first time. See pages 67-76 of the Legislative Journal.) That's all I have at this time, Mr. President.

SPEAKER BARRETT: More bill introductions, Mr. Clerk.

CLERK: (Read LB 151-160 by title for the first time. See pages 76-79 of the Legislative Journal.) Mr. President, in addition to those new bills I have new resolutions. (Read LR 1-2 for the first time. See pages 79-81 of the Legislative Journal.)

Mr. President, in addition to those items I have a series of announcements. Mr. President, there will be a meeting of the Executive Board today at three-fifteen for purposes of referencing. Executive Board, three-fifteen for referencing.

Mr. President, Senator Rod Johnson would like to have a meeting

Mr. Clerk.

CLERK: (Roll call vote read. See page 736 of the Legislative Journal.) 15 ayes, 19 nays, Mr. President.

PRESIDENT: The bill fails to advance. Do you have have anything for the record, Mr. Clerk? The call is raised.

CLERK: Yes, Mr. President, I do. Your Committee on Transportation whose Chair is Senator Lamb reports LB 101 to General File with amendments attached. Signed by Senator Lamb as Chair. (See page 737 of the Legislative Journal.)

I have notice of hearing from the Natural Resources Committee, signed by Senator Schmit as Chair. That's all that I have, Mr. President.

PRESIDENT: Move on to LB 502.

CLERK: Mr. President, 502 was a bill introduced by Senator Elmer. (Read title.) The bill was introduced on January 18, referred to Natural Resources, advanced to General File. I have no amendments to the bill, Mr. President.

PRESIDENT: Senator Elmer, please. Just a moment, Senator Elmer. (Gavel.) Shall we hold it down so we can hear the speakers, please. Senator Elmer.

SENATOR ELMER: Thank you, Mr. Fresident, and members, LB 502 is a bill brought forth by the irrigation districts. Originally, when the Nebraska Uniform Budget Act was passed it was implied that public power districts and irrigation districts were exempt from the act, since they levy no direct tax dollars. In a court case, courts ruled that public power districts were subject to submit the budgets to the state auditor and from that the auditor has implied that the irrigation districts should also be a part of the act. Now, irrigation districts are much like small business. They have 10 to 20 employees. They levy use fees on the people that use the services that they offer and irrigate their districts. If they were subject to this act, it would require that they go to much more legal lengths with auditors and accountants, add to their costs to submit their budgets to the state auditor. The auditor requires that this budget be submitted by August 25th of each year. And, of course, irrigation districts being very seasonal in their