

so we are simply making sales tax the same time frame as income tax. The second change in the bill is to do away with the duplicative hearing that sales tax claimants can have before the Department, rather before the Board of Equalization. Currently, the Administrative Procedures Act clearly points out that claimants are entitled to a hearing before the Revenue Department, and in the event they do not secure remedy from there, they are entitled to go to District Court. This is the same standard that is used in every other department and the Administrative Procedures Act is the binding general rule for all other departments. There is, however, provisions in the law for a duplicative hearing before the Board of Equalization prior to going to District Court in matters of sales tax claims and the language on page 8 indicates that in revenue matters the same form will be used as in every other department that claims rejected by the department can be taken directly to District Court and in so doing avoid the administrative duplication of the appeal to the Board of Equalization.

PRESIDENT: Thank you. Is there further discussion? If not, the motion is to advance the bill as amended. All those in favor vote aye, opposed vote no. Have you all voted? The Clerk will record the vote.

CLERK: 35 ayes, 0 nays, Mr. President, on the motion to advance the bill.

PRESIDENT: Motion carried. The bill is advanced as amended. Next bill on General File, LB 193, Revenue Committee, Mr. Clerk.

CLERK: Mr. President, LB 193 (read title). The bill was first read on January 12, referred to Revenue. It was advanced to General File, Mr. President. There are Revenue Committee amendments pending.

PRESIDENT: The Chair recognizes Senator Carsten.

SENATOR CARSTEN: Mr. President and members of the Legislature, I move for the adoption of the committee amendments. The committee amendments, number one, delete the authorization for use of speed studies leaving the present statutory language unchanged, no change in that speed study provision. Two, it changes the formula regarding the allocation of airline tax receipts from valuations to property taxes levied and that is the change in the committee amendments. I would move for the adoption of them.