

the Revenue Department putting false figures on the cost of things. It happened on the litter tax where they put a figure on repeatedly and would deliver it just before votes on the bills of 4, 5 and 7 times as much as the actual cost. It happened on bill, after bill, after bill in here. The information I get is you could do by hand for \$20,000, the administration of this tax. I think you ought to leave the A bill just like it is. There is no need to play this charade of putting false figures out here on accomplishing tasks. There are, what, 400 and some institutions. I've talked to accountants. They could go hand-by-hand through the thing and do them. The argument is going to be well, yes, but we've got to change the computer. Well, I think this is simply not an honest approach. I would say advance the A bill just as it is. If it was sufficient for the other bill, I think it is definitely sufficient for this.

PRESIDENT: Is there further discussion on the motion of Senator Johnson to amend LB 717A? You may close, Senator Johnson.

SENATOR V. JOHNSON: Mr. Speaker, members of the body, Senator DeCamp likens the amendment to a charade. Senator DeCamp again knows better than any other member in this Legislature. I guess in the end I only listen to what the Department of Revenue has said, and what they have said is that as long as we maintain the bank tax provisions of 619 there simply aren't any significant additional administrative costs. But the moment we move from that form of administration to a different tax system, which we just did, then the administrative costs are approximately a half million dollars. And the Department of Revenue has said that consistently. It has never once blanched from that, it has never once winked, never once nudged. It has always said that. Now it could well be that Senator DeCamp wants a tax bill that is in the statute book but can't be enforced because there is no money to enforce it. That kind of is the best of all worlds where you really don't have anybody out enforcing your tax law. I am of the opinion that if we have a tax bill, we at least ought to have the enforcement mechanism adequately funded. The Department of Revenue has consistently said half a million dollars. I say you put that in 717A. It is the honest way to go. It is the right way to go and, no, it is not a charade.

PRESIDENT: The motion is the adoption of the Vard Johnson