

February 6, 1974

The second part of that amendment, would strike from the period in line 10, and strike lines 11 to 14. Which is a simply stated where the money would be allotted which is not in accordance with the law at the present time, so that would just be stricken from the bill. Now this bill was asked for by the Clerk of the District Court of Douglas County, and it simply where these foreign judgements are filed in the state, there is a \$26.00 fee for filing. However there is no fee to take care of the necessary clerical expenses that go along with the filing of these foreign judgements. Judgements from outside the state. So this is simply getting the Clerk of the District Court the right to charge \$5.00 to cover and defray the expenses that registering these foreign judgements in the County. I move that LB 658 be advanced to E & R Initial.

PRESIDENT: Any discussion. The question has been called for. Those in favor of advancing LB 658 vote ayes, those opposed vote nay. Senator Whitney voting aye. Have you all voted? Clerk will record.

CLERK: 27 ayes, 0 nays, Mr. President on motion to advance.

PRESIDENT: The bill advances. The next bill is LB 664

CLERK: (read) Mr. President there are committee amendments by Senator Luedtke's Judiciary Committee which will be handled by Senator Stull.

PRESIDENT: The Chair recognizes Senator Stull.

SENATOR STULL: Mr. President and members of the Legislature. This..there are two amendments and they were offered by Senator Carstens so I'll just let him handle those amendments.

PRESIDENT: The Chair recognizes Senator Carstens.

SENATOR CARSTENS: Mr. President and members of the Legislature I have sent up to the Clerk's desk an amendment which I want to submit in lieu of the Committee amendment. I think the proper procedure is to strike the committee amendment. I talked to Senator Luedtke about this. Is that the proper procedure?

PRESIDENT: The motion is to reject the Committee amendments. We will take up that motion first. Is there any discussion on rejecting the Committee amendments?

SENATOR CARSTENS: Senator Mr. Speaker is..the reason is that we have some trouble in definition. And I will explain the bill. The only purpose of this whole thing is to correct an ambiguity that into a law that we enacted last year to a bill which put a statute of limitations or a time limitation on Inheritance Tax against property. Now all property, when a person dies, whether he has x liability or now, no one knows whether he has or not, unless there is a determination. And often times it is not done. Then as the years goes by the prop..someone who tries to sell this property and there's a hidden potential inheritance tax lien on this. Now the purpose of this bill last year was to put a ten year limitation beyond which inheritance tax could not be collected unless some action had been taken in the meantime to determine inheritance taxes and to collect them. Now this is for purposes of clearing titles to small property. Most of these involved for small properties are valued for less than \$10,000 where inheritance tax would normally begin. Now we have