

regularly. They felt that it was a mandate to the county assessors to continually or always use these manuals in appraising property. It also requires the tax commissioner to annually revise the manuals and guides instead of doing it periodically. It will be done every year. Finally, the local wording in the law was changed to "county" and in examining the statutes we found that this was the only place that local was used. County was used in every other instance and it was felt for clarification it should be changed to assessors. The second part of the amendment reinstates or will reinstate the revolving fund that was set up when we adopted the use of the manuals for appraisals at the very beginning. It had a completion date by June 30 of this year and unless it is renewed, there will be no revolving fund to keep this up. This revolving fund is maintained by a 3% tax from car line companies and nonresident bus and truck companies and airline companies. This was the way it was originally set up and has continued to operate. This money is used for the updating and the printing of the manuals and also for the expenses incurred of the Ad Valorem Advisory Committee to the Department of Revenue. That is the explanation of the amendments, Mr. President.

SPEAKER MARVEL: The Chair recognizes Senator Dworak and then Senator George. Is Senator Dworak there? Do you want to be recognized? Okay. Senator George.

SENATOR GEORGE: Mr. President, just to the bill, not to the amendments.

SPEAKER MARVEL: Is there any other discussion on the amendments to the bill? Okay, Senator Carsten, do you have any other comments on the amendments? We are voting on the amendments to LB 159. All those in favor vote aye, opposed no. Clerk, record the vote.

CLERK: 31 ayes, 0 nays on the motion to adopt the committee amendments, Mr. President.

SPEAKER MARVEL: The motion is carried and the committee amendments are adopted. Now we are ready to discuss the advancement of the bill as amended. Senator Dworak does not want to be recognized. Senator George, do you want to talk now?

SENATOR GEORGE: Yes, Mr. President.

SPEAKER MARVEL: I have Senator Dworak. I crossed him off. Senator George, Senator Keyes and Senator Hefner and Senator Koch. Okay, Senator George, speaking to the advancement of the bill as amended.