

rule changes in the need for ample time to prepare for legislation to be introduced on the part of the members, that it would be more appropriate to have it at a much earlier time and I inquired of the Department of Revenue what was the earliest date that they felt that prior to a session that the information could be provided and they suggested that October 15th preceding the session in the odd numbered years, the same as the bill now calls for, was an appropriate agreeable time for them to be able to do what is required by the law, and the amendment is written that the reports are to be submitted by the Department of Revenue by October 15 and those reports then would be submitted to the Executive Board of the Legislature for the general distribution of all members and in addition a specific report would also be submitted to the chairman of Appropriations or chairman of Revenue committees because there may be recommendations included that would be particularly appropriate for either of those two groups. Another reason I feel that this is important, in reviewing I find that the amendment that was proposed by the committee was very similar to one that was adopted by the State of California to do a similar thing with a similar provision for recommendations by the agency, and the Department of Revenue in California case only made one recommendation and I would like to read it to you. It says that if this report does not call for meaningful review of tax expenditures by the Legislature, the administration, or both, or if such review is just cursory it is urged that the Legislature repeal the act. This report is too consuming in man hours and dollars to be continued as an academic exercise and I would quite agree that there is a lot of man hours and work for this report but the report can be very valuable, but it ought to be provided to the Legislature in time in which there is also ample time to prepare legislation based upon that report and I think this amendment would provide that opportunity. I would move its adoption.

SPEAKER MARVEL: The motion and second is to adopt the Warner amendments to LB 17. The Chair recognizes Senator Newell.

SENATOR NEWELL: Mr. President and members of the body, I support the Warner amendment. I think it does, in fact, add to the bill. Senator Warner comments that the timeliness is a key interest and it was an oversight. The intention is to provide this in a timely manner and so I can only support wholeheartedly the Warner amendment. Thank you.