

March 19, 1979

LB 292, 551

to work for three or four days. What he is saying now is he gives them a hundred dollar fine or a hundred and fifty dollar fine, the father pays the bill and the kid gets off scot-free. He would like to put them out for two or three or four days out in the parks to work under supervision. The trouble is the parks won't take them because of workmen's compensation unless he has authority to put them out there. This is working in other parts of the state where they go ahead and do it anyway but he wants the authority to do this and that is all the bill does. He can do this in lieu of a fine or in addition to a fine. Now I would move LB 292 be advanced to E & R.

SPEAKER MARVEL: Motion is to advance LB 292 to E & R for review. All those in favor vote aye, opposed vote no. Have you all voted? We are voting on the advancement of LB 292. Record the vote.

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

SPEAKER MARVEL: The motion is carried and the bill is advanced. Now we go to LB 551, Senator Carsten.

CLERK: Mr. President, LB 551. Title read. The bill was first read on February 1. It was referred to the Revenue Committee. It was advanced to General File. There are no committee amendments, Mr. President.

SPEAKER MARVEL: Senator Carsten.

SENATOR CARSTEN: Mr. President and members of the Legislature, LB 551 was brought to us by the Department of Revenue and would you believe the Department of Revenue has a problem with the IRS, the problem being this that county assessors that come in for schooling and guidance in their assessment procedures are rewarded after they have fulfilled the qualifications that the Department recognizes to be a certified assessment evaluator with an award of \$500 or not more than \$1,000. Well, the Internal Revenue Service is saying that may very well class them as a state employee and in reality they are not and it is for this reason that the Department of Revenue has asked us for clarification of this to change the words "additional compensation" to an "award", thereby, it would relieve the question of the evaluators being classed as a state employee. It is on that basis, there is no monies involved in addition to those that the Department now has in their budget but only clarifies that in the eyes of the IRS. I move for the advancement