

March 26, 1979

LB 253, 578

addressing is a combination of an Internal Revenue, apparently an Internal Revenue ruling and an Attorney General's opinion which indicates that you are prohibited from being reimbursed and not having part of your taxable income when the meeting is held at your official office, your place of business in effect. For state purposes that is the State Capitol and what the language is intended to do is to clarify that reimbursement for official trips which people meet in the capitol city, that in fact, their place of business is wherever their home town is and not the State Capitol so that their reimbursements for those expenses do not become a part of their taxable income and is, in fact, just reimbursement. It makes no change in the procedure that we have had in the past. There is no change as far as those of us who live in Lincoln do not become reimbursable under this. That restriction is still there but it will apparently answer the problem that has been developed between the Internal Revenue ruling and the Attorney General's opinion subsequently to that.

SPEAKER MARVEL: Is there any other discussion on the bill? The motion is to advance 578 to E & R for review. All those in favor vote aye, opposed vote no. Clerk, record the vote.

CLERK: 25 ayes, 0 nays on the motion to advance, Mr. President.

SPEAKER MARVEL: The motion is carried. The bill is advanced. LB 253.

CLERK: (Read title to LB 253.) The bill was first read on January 11. It was referred to the Government Committee. It was advanced to General File. There are no committee amendments.

SPEAKER MARVEL: The Chair recognizes Senator George.

SENATOR GEORGE: Thank you, Mr. President. LB 253 is an Urban Affairs Committee bill. It was heard before the Government Committee. There are no amendments and it was unanimously reported on General File. It does basically two things. On page 2, line 7, you can see that it says councilmen shall serve for a term of four years. This applies to second class cities but so far we have absolutely no provision in the statutes that said how long a councilman should serve. It was simply assumed that a councilman of a second class city would serve the same time, four years, as in a class one city. One correction is made on page 3. Instead of the city clerk the filing is done with the election commissioner and the new section of the bill starts at the