

charitable institutions and inserted another amendment. Senator Newell was going to take this but I will take it since he is not here and what the bill says now in way of the amendment is that those who own automobiles in Douglas County and are employed by charitable institutions the taxes must be paid on those privately owned vehicles. That is the extent of the bill and the amendment that was put on by the committee. I move for the amendments. Senator Newell may wish to speak on this also.

SENATOR CLARK: Senator Newell, do you wish to speak on the amendments?

SENATOR NEWELL: Mr. President, members of the body, the amendments that the committee offered are basically amendments that try to draw a line which will clarify just when and where exemptions will be given and basically the intent of the bill was to totally eliminate motor vehicles, both automobiles and buses from the exemption process. Now the committee felt that the buses legitimately ought to be exempted since they are used primarily for religious and charitable activities and so that was quickly dispensed with. The second thing was the question of cars and there was some sympathy in the committee to do away with automobile exemptions totally but what happened instead was the committee decided that we would try to, instead try to clarify that fine line between who gets the exemption and who does not get the exemption, make it much more uniform throughout the state. Now I want to explain briefly why there is a need for uniformity. For those of you who live in Lancaster County, Lancaster County says that they interpret the law to be the way this bill is the way the committee amendments are intended to be. In other words, in Lancaster County only the church if they own the automobile are exempted. Now that is the way they interpret it in Lancaster County. Douglas County which has a much more liberal exemption philosophy, Douglas County will exempt anybody from anything if they ask for it. Douglas County on the other hand has a major problem. Anyone who is a minister who says that they use their cars or would like the exemption, gets the exemption. Now the situation is simply this. That instead of allowing for the exemption to be across the board, we are trying to draw a line and that line basically says that if the church owns the car you are exempted. If the church does not own the car then you are not exempted and this will probably encourage a number of people to sell their automobiles or have the church provide automobiles and this will create uniformity across the State of Nebraska. Now there are not that many counties like Douglas County that do not presently do this. Most counties are in