the motion.

CLERK: Mr. President, if I may, before that, Senator Koch
would like to print amendments to 284.

PRESIDENT: All right, go ahead.

CLERK: Mr. President, I have a series of motions on LB 179.
The first is offered by Senator Hoagland. Senator Hoagland,
you had one on 1238 that I understand you wish to withdraw,
is that right?

SENATOR HOAGLAND: I would like to withdraw that motion,
Mr. President.

PRESIDENT: The motion now before us. The motion is withdrawn,
Senator Hoagland. Anything else?

CLERK: Yes, sir. Mr. President, the next motion I have
then is by Senator Marsh. It is a motion to return. It is
found on page 1333. I understand Senator Carsten is going
to handle that.

PRESIDENT: Is that Marsh? She is not here, is she?

CLERK: Senator Carsten is going to handle it.

PRESIDENT: Oh, Senator Carsten. All right. Senator Carsten
is handling the Marsh motion. Senator Carsten.

SENATOR CARSTEN: Mr. President and members of the Legis-
lature, Senator Marsh had to leave this morning. I was
aware of her amendment for some time and would move that
we return LB 179 to E & R for a specific amendment. Her
amendment is found on page 1333 of the Journal and it adds
two additional provisions to the bill. The first regards
the sales tax in situations where two private individuals
exchange motor vehicles. The law would be amended to apply
the sales tax to the difference in value, that is the amount
of money actually paid after the trade. This would make
the law the same as in situations where an individual buys
a motor vehicle from a dealer and trades in an old vehicle.
The value of the trade-in vehicle is deducted from the
purchase price and the sales tax applies to the amount of
money paid to the dealer after the trade-in allowance.
Under the present law, if two private individuals exchange
automobiles, the sales tax applies against the entire
valuation of the transaction including that car that is
traded in. No trade-in allowance is permitted. There was
an Attorney General's opinion and it has been printed on

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