

page 1225 of the Journal if you care to refer to that. It does provide for that apparent discrepancy that we do have. The second provision is added to permit a certain married individual income taxpayers to amend their joint Nebraska returns to married filing separate returns and this would affect only those married taxpayers where the spouses were residents of a different state during the year, for example, certain cases of spouses in the military. The State Board of Equalization upheld a denial involving two amended Nebraska returns claiming that the refunds based on amending from joint to separate returns. The Board members upheld the denial because our law did not permit the filing of such amended returns in this type of case but some members of the Board expressed a desire to see the law changed to correct this situation. The Department of Revenue had responded to our request on this and certainly brought this amendment to us that clearly defines the situation and a recommendation that it be changed. With that explanation and it is quite brief but I think the points that are addressed are there and I would move for the return of the bill for the adoption of that amendment, Mr. President.

PRESIDENT: The Chair recognizes Senator Koch...okay, I guess that is your opening and closing, Senator Carsten. Any further discussion? The question then is the return of LB 179 for the Marsh amendment as explained by Senator Carsten. All those in favor vote aye, opposed nay. Have you all voted? Record the vote.

CLERK: 27 ayes, 1 nay on the motion to return the bill, Mr. President.

PRESIDENT: Motion carried. The bill is returned. The Chair recognizes Senator Carsten for purposes of adopting the motion.

SENATOR CARSTEN: Now, Mr. President, I move the amendment be adopted as explained.

PRESIDENT: Motion to amend now is in order. Any further discussion? All those in favor of adopting the Marsh motion to amend as explained by Senator Carsten vote aye, opposed nay. Record the vote.

CLERK: 28 ayes, 1 nay on the adoption of the Marsh-Carsten amendment, Mr. President.

PRESIDENT: Motion carries. The amendment is adopted. Senator Carsten, do you wish to move it back?