

April 7, 1982

LB 89A, 480, 799A, 903,
903A, 928

All those in favor signify by voting aye. Opposed nay.
The bill is advanced. Would you like to read in something,
Mr. Clerk?

CLERK: Yes, sir, I would. Mr. President, your Committee on Enrollment and Review respectfully reports they have carefully examined and reviewed LB 799A and recommend that same be placed on Select File; 903 and 903A, all placed on Select File, Mr. President. (See page 1776 of the Legislative Journal.)

Mr. President, Senator Marsh would like to print amendments to LB 89A in the Legislative Journal. (See pages 1775 and 1776 of the Journal.)

SENATOR NICHOL: We will move on to LB 480. Senator Hoagland, are you going to take this?

CLERK: Mr. President, we have E & R amendments to the bill.

SENATOR NICHOL: Senator Kilgarin.

SENATOR KILGARIN: I move we adopt the E & R amendment to LB 480.

SENATOR NICHOL: All those in favor signify by saying aye. Opposed nay. They are adopted.

CLERK: Mr. President, Senators Hoagland, Beyer and Sieck would move to amend the bill and that amendment is on page 1314 of the Journal.

SENATOR NICHOL: Senator Hoagland.

SENATOR HOAGLAND: Mr. President and colleagues, Senators Beyer, Sieck and myself are moving to make a couple of final changes in LB 480 before we advance it, before we hope the body advances it to Final Reading. Let me say at the outset that these amendments have been agreed upon substantively by the County Attorneys' Association and we have also had some representatives of the Bar Association that have given these amendments technical approval. What the amendments do basically is rewrite the current provision of the law which provides that interspousal transfers shall not be subject to the inheritance tax in Nebraska. That is Section 1 of the amendments. The other two sections of the amendments take out the lien on real property for situations where two spouses are living and jointly own a home and one spouse dies and all of the interest in property goes to the surviving spouse. In circumstances of that sort, there is no lien either under the county inheritance tax or the