

November 11, 1982

LB 1, 2

SENATOR CARSTEN: Yes.

SENATOR DWORAK: Senator Carsten, has the committee looked into the possibility of excluding small businesses that would send in receipts say less than \$100?

SENATOR CARSTEN: Yes, that was in the discussion, Senator Dworak, and for the most part those small payers that are behind or in default on the final day, those penalties have been waived by the Department for the most part. We did not specifically specify that but the Department informed us that they had been doing that quite regularly. The small ones were the ones we were concerned about.

SENATOR DWORAK: Yes, Senator Carsten, I would like to broaden my question, my question wasn't only those delinquent but just generally small operations of less than \$100. Several of them have approached me indicating that this would create extra bookwork, would create a hardship for them. It is my understanding that the administration from the Tax Commissioner's perspective in these smaller businesses might be burdensome to the Department of Revenue, maybe more so than what we are going to gain from the accelerated collection. Would it be prudent to consider an amendment excluding businesses that remit less than \$100?

SENATOR CARSTEN: I think, Senator Dworak, and we get into a pretty fine line and maybe some technicalities but that may very well be beyond the call.

SENATOR DWORAK: To exclude businesses from remitting at this time. I am not suggesting that we exclude them from remitting but just to allow them to remit when they normally remit rather than the accelerated remittance.

SENATOR CARSTEN: As I understand, what I said was and it covers what your question is, that in the event that they are late that the penalty has been generally waived on those small ones anyhow. As far as the work is concerned, I don't believe as my understanding is there is no additional work in the reporting process that they now do.

SENATOR DWORAK: Okay, I am not going to belabor the point. I haven't had an opportunity to visit with him, been tied up in the Appropriations Committee. I have talked to people on the outside about it. I certainly can't understand why it would be more work to remit at a certain time of the month than another time of the month so I accept that premise. If there is no additional administrative load to the Department of Revenue, I am not going to belabor the point. Thank you, Senator Carsten.

SENATOR LAMB: The motion is to advance LB 2 to E & R engrossing. Those in support vote aye, those opposed no. The bill is advanced. The next bill is LB 1.

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