

CLERK: 33 ayes, 0 nays on adoption of the resolution, Mr. President. (See page 413 of the Legislative Journal.)

PRESIDENT: The motion prevails and the resolution is adopted. LR 44.

CLERK: Mr. President, LR 44 offered by Senator Lamb and a number of the members. (Read.)

PRESIDENT: The Chair recognizes Senator Lamb. (Gavel.) May we have order, please. Senator Lamb.

SENATOR LAMB: Mr. President and members, as you've just heard the Clerk read, this is on page 406 of your Journal. This is the resolution that has to do with the new IRS regulation that precise mileage records have to be kept for business or a farm on vehicles used in the business or on the farm. We are asking that these rules be relaxed. You may have read recently in the paper that IRS is relaxing the rules somewhat. They are saying in effect that if you only claim 80 percent for your business then you don't have to keep the records. You can take 20 percent for personal use, 80 percent for business, you don't have to keep the record. I'm saying that that is not good enough. That is not good enough because a lot of businessmen and farmers, they use their vehicles for 100 percent of business or farm use, are going to still have to keep those very detailed records. And so what is going to happen? Most people are going to say, well, even though I technically can claim 100 percent of the expense of this vehicle for my business, I'm only going to go for 80 percent. I'm going to pay extra for that 20 percent even though I don't really deserve to do that because of the record keeping that is involved in claiming that last 20 percent. I think it precludes, really precludes people from getting the full tax deduction to which they deserve and I ask that this resolution be adopted.

PRESIDENT: (Gavel.) Order, please. Senator Rod Johnson.

SENATOR R. JOHNSON: Mr. President, I rise to support what Senator Lamb is attempting to do. I've had a number of constituents and people around Nebraska call and are very concerned with this provision and would like to see it changed because it is very difficult in the practical world of farming to continuously keep logs that are necessary in