favor say aye. Opposed nay. It is advanced. LB 359 with the emergency clause attached.

CLERK: (Read bill on Final Reading.)

SPEAKER NICHOL: All provisions of law relative to procedure having been complied with, the question is, shall the bill pass with the emergency clause attached? All those in favor vote aye, opposed nay. Record, Mr. Clerk.

CLERK: (Read record vote as found on page 1521 of the Legislative Journal.) 46 ayes, 0 nays, 2 excused and not voting, 1 present and not voting, Mr. President.

SPEAKER NICHOL: LB 359 passes with the emergency clause attached. Senator Wesely had to leave for a few moments. He asked that we read LB 407 and 407A at the end of the Final Reading, at which time he'll be back. So at this time we'll take up LB 413.

CLERK: Mr. President, I have a motion on the desk. Senator Landis would move to return 413 to Select File for specific amendment. Senator Landis's amendment is on 1508 of the Journal.

SPEAKER NICHOL: Okay. Senator Landis, please.

SENATOR LANDIS: Mr. Speaker, members of the Legislature, this is the bill that permits reimbursement for state employees within their own city, should they be forced, because of the obligations of their work, to attend a conference and at that conference there might be a luncheon to which they should go to hear a speaker or to participate in the panel. The language that was suggested came to me from the head of one of the departments of government, indicating that the term "federal taxable income" is actually one of some ambiguity. The bill says that you can't get any amount of reimbursement that could be constituted as income, in other words get expense money for which there was no actual cost or expense but greater than the actual costs that were incurred. That would be taxable income. However, because that term is ambiguous, and is subject to interpretation, for example all money you receive can be considered federal taxable income from which then you make deductions. From those deductions might be one for business expenses, which this one would qualify for. To get