

that was antithetical to or contrary to the Governor's program for the development of telecommunications in Nebraska so we took that out. The Revenue Department had suggested that we had a problem with sales tax exemptions for common or contract carriers because an awful lot of contract carriers in particular really really did their work for one individual isolated business and then spent a smidgen of time on a common or contract carrier business and yet enjoyed a full sales tax exemption on repair parts. The Revenue Department asked us to clarify that. We decided that we would not clarify it in the way the Revenue Department wanted.

SPEAKER NICHOL: (Bell.) I'm sorry, Senator Johnson, excuse me again.

SENATOR V. JOHNSON: And the reason why we wouldn't do that is because we found there was a different way of dealing with the problem of contract or common carriers which was to require them to come up with new exemption certificates every three years as opposed to getting one exemption certificate which is permanent in nature. Then we had a provision that was going to require literally the county treasurers to put people's Social Security numbers on their property transfer statements. This is again a part of that celebrated documentary stamp tax program that Senator Chambers has loved and enjoyed. But we decided that the Social Security data was not needed and it would be an improper thing, so we took it out. Now we've come down to an issue which I kind of regard as a hot issue and yet I am convinced that we have done the right thing. The Revenue Department has been adamant that we should repeal Senator Goodrich's good work with LB 3 and his work was to provide a sales tax exemption for new manufacturing equipment. Well the Revenue Committee didn't buy the repealer, but we did understand there was some language problems and we also understood that there was some abuse problems. So what we did is we clarified the language and we made it...we require the tax to be paid by a manufacturer who buys the equipment, but we also say that he can file a claim for a refund and again, it becomes a "monitorable" item, so that's the fifth amendment. And we made a little change regarding the time a lien was to arise for sales taxes. The Revenue Department wanted that lien to arise at an incredibly early time and we said, no, that was too early, so we took care of that. Now we added a minimum bond provision in the motor carriers