

could apply for a refund and, of course, if the item was an exempt item, or the transaction was an exempt transaction, then the refund would be granted. If it was not an exempt transaction, then the refund would not be granted. That simply is better tax policy. It allows us to monitor carefully a refund. Senator Conway has in his district a manufacturer that is concerned about having a long wait time to get the refund. In other words, the manufacturer will have paid a refundable tax and have to wait for four or five or six months before that refund comes back. So Senator Conway has worked out an amendment to set a time line on the payment of the refund. I totally concur with this amendment. I ask you to support it.

SPEAKER NICHOL: May I introduce some guests in the north balcony. Senator Miller has 25 seventh and eighth graders from the Hildreth Public School in Hildreth, Nebraska with their instructors. Would all of you folks please stand and be recognized. Thank you. Senator Vickers also has some guests in the north balcony. There are 17 sixth, seventh, and eighth graders from District 8 School, McCook, Nebraska with their instructor. Would you folks please stand. Thanks to all of you for visiting the Legislature this morning. Senator Conway, did you wish to close on your amendment please?

SENATOR CONWAY: Mr. Speaker, members of the body, I think this is really a very valuable amendment in that as we have seen some of the correspondence relative to 715 and 273, there has been a displayed concern, in many cases I believe it has been somewhat contrived, but I believe this amendment does take care of any concern relative to the rhetoric on how long the state will be dragging their feet on the refund of these dollars that should be directed back to those firms. So I think it is a valuable contribution to the bill and I would urge you to support it.

SPEAKER NICHOL: The question is the adoption of the Conway amendment. All those in favor vote aye, opposed nay. If you care to vote, please do so so we can move on. Thank you. We are voting on the adoption of the Conway amendment. Record, Mr. Clerk, please.

CLERK: 26 ayes, 0 nays on the adoption of Senator Conway's amendment to the bill.