

May 3, 1985

LB 273, 633

Mr. President, Senator Lamb would like to print amendments to LB 633 in the Journal. (See pages 2050-52 of the Legislative Journal.)

SPEAKER NICHOL: Move on to LB 273.

CLERK: Mr. President, the first item on 273 are E & R amendments.

SPEAKER NICHOL: Senator Hall.

SENATOR HALL: Mr. President, I would move the E & R amendments be adopted.

SPEAKER NICHOL: You have heard the motion. All those in favor say aye. Opposed nay. They are adopted.

CLERK: Mr. President, the next motion I have to the bill is by Senator DeCamp. Senator, I understand you wish to withdraw this motion. All right, Mr. President, the next motion I have to the bill is by Senator Eret. Senator Eret's motion is on page 1925 of the Journal.

SPEAKER NICHOL: Senator Eret, please.

SENATOR ERET: Mr. Speaker and members, the amendment that I have deals with the special fuel tax which is collected by selling a windshield sticker for any vehicle that is operated with a special fuel, either diesel or propane. This form of taxation was brought in under LB 302 of the 1983 session and under a request from Senator Haberman to the Attorney General's Office and a reply with the Attorney General Opinion #193 in February, this form of taxation was found to be constitutionally suspect because it taxed on the basis of the weight of a vehicle which the Attorney General's Office found had no relationship to the usage of fuel. As a result of this Attorney General's Opinion the rules for applying this form of tax are changed now in this proposed LB 273 to make exemptions based on weight and mileage formulas where under various combinations, either one-third or two-thirds of the fee can be refunded if the weights or the mileages are below certain limits. Also another feature that was not tested through the Attorney General's Office, but which is very questionable is those people that buy this sticker and then buy all of their fuel at a retail outlet where the tax is paid, they are in effect