

SENATOR CARSTEN: Senator Johnson on committee amendments.

SENATOR V. JOHNSON: Mr. Speaker and members of the Legislature, annually the Department of Revenue presents to the Revenue Committee one, or two, or three bills that are essentially designed to clean up some problems that have arisen in tax administration. The annual clean-up bill this year is LB 1027. This bill does deal with various different kinds of taxing programs that we have as a result of sort of fair game for carrying all kinds of amendments that people might wish to offer. That is why I mentioned earlier that Senator Rod Johnson was going to offer and could offer on Select File the farm auction amendment that he is interested in. The committee amendments to 1027 are simply a couple of very small technical refinements to what really is a clean-up bill, and with that I would offer the amendments.

SENATOR CARSTEN: The question is the adoption of the committee amendments. All those in favor vote aye, those opposed vote no. Have you all voted? Record, Mr. Clerk.

CLERK: 26 ayes, 0 nays on adoption of the committee amendments, Mr. President.

SENATOR CARSTEN: The committee amendments are adopted. Now, Senator Johnson on the bill as amended.

SENATOR V. JOHNSON: LB 1027 is a Department of Revenue bill to make technical tax policy changes. Deals with such things as statutory requirements for specially marked storage for nonhighway motor vehicle fuels, approved metering devices on the tanks, occasional sales transactions, common or contract carrier exemptions, tangible personal property purchased in other states and brought into Nebraska, energy resource issues with respect to the sales tax, certain exemptions from the sales tax for automobiles purchased by the Veterans Administration or the Department of Social Services for disabled people. Deals with such things as the contract or purchases of tangible personal property. Deals with situs of sales for city sales tax purposes. Deals with a reference to the Internal Revenue Code with respect to disabled people. And, as you can see, it is very technical in nature, designed to essentially clean up existing nettlesome questions of tax policy law.