

January 28, 1991 LB 82, 240

should be as low as possible. And tax expenditures amount to a narrowing of the tax base. And it's incumbent upon us, as legislators, to pay attention to Senator Will as he speaks, but also to (laughter), also to the items that we are exempting from taxation. And to have this report, to have it in good form, as Senator Warner's bill provides, is essential to our understanding of our tax system. Thank you.

SPEAKER BAACK: Is there any further discussion? Seeing none, Senator Warner, do you wish to close? He waives closing. We will now proceed to the vote. All those in favor of the advancement of LB 82 vote aye, opposed vote no. Have you all voted? Record, Mr. Clerk.

CLERK: 25 ayes, 0 nays, Madam...Mr. President, on the advancement of LB 82. Excuse me, Mr. Speaker.

SPEAKER BAACK: LB 82 is advanced. We'll now proceed to LB 240.

CLERK: Mr. President, LB 240, offered by Senator Warner. (Read title.) The bill was introduced on January 14, referred to the Revenue Committee for public hearing. The bill was advanced to General File. I do have Revenue Committee amendments pending. (Revenue Committee amendments can be found on page 411 of the Legislative Journal.)

SPEAKER BAACK: Senator Will, are you going to handle those amendments?

SENATOR WILL: Yes, Mr. Speaker, thank you. LB 240 is a bill that deals with interest that's charged to taxpayers for delinquent taxes, and also paid to taxpayers for taxes that are due them after an amount of time has elapsed. One portion of the bill allows the commissioner to not pay interest to taxpayers for certain reasons, one of the reasons detailed in the bill is that the information provided by the taxpayer, to request the written advice, was adequate and accurate. If that wasn't the case, the bill said the Tax Commissioner didn't have to pay interest to the taxpayer. The feeling of the Revenue Committee was that a taxpayer that made a good faith effort to provide adequate and accurate information, even if that information wasn't exactly to the letter accurate, should probably be allowed interest on refunds due him and, therefore, the committee voted to strike that provision. I'd move the