

committee amendment.

SPEAKER BAACK: Senator Warner, did you wish to discuss the committee amendments?

SENATOR WARNER: Mr. President, I only wanted to comment on the one committee amendment, as indicated by Senator Will, struck one of the three areas which was required to be met in order to be eligible for a refund. I want to point out that this portion of the bill came to me from the Department of Revenue because they currently had no ability to waive interest rates under existing statutes in these areas, and it's areas that were appropriate. I did not happen to support the elimination of this particular amendment in the committee. There was concern, I think, on some that it may result in additional burden on the part of the taxpayer to prove that their original filings were adequate and accurate. I'm told the department does not view the elimination, however, as having any particularly adverse effect on their administrative ability to treat taxpayers fairly, so I have no objection to the...at this point, for putting the committee amendment on, although I would tend to have viewed it as to the benefit of the taxpayer rather than to the benefit of the state or to the department. But it's striking that I do not believe necessarily creates an additional problem for either the taxpayers or the department's ability to fairly and equitably administer the provisions.

SPEAKER BAACK: Is there any further discussion? If not, Senator Will, do you wish to close?

SENATOR WILL: I'd simply move the amendment.

SPEAKER BAACK: You've heard the motion to adopt the committee amendments. All those in favor vote aye, opposed vote no. Have you all voted? Record, Mr. Clerk.

CLERK: 25 ayes, 0 nays, Mr. President, on the adoption of the committee amendments.

SPEAKER BAACK: The committee amendments are adopted. We'll now proceed to the bill. Senator Warner.

SENATOR WARNER: Mr. President, members of the Legislature, LB 240 in no way changes the current practice where, if the Department of Revenue is not timely, and under the law that