

SENATOR WILL: That's right.

SENATOR WESELY: Just clarifies it?

SENATOR WILL: Just clarifies it.

SENATOR WESELY: So currently this equipment is already exempt? And so you're...

SENATOR WILL: Yes, it's exempt under the language, the existing language that you will find on page 4 of the bill, in line 1, the two words "prosthetic devices". That was given an original interpretation by the Department of Revenue as including the laundry list that I read, and since then, there has been an expansion of the types of devices that in actuality are used under the same category as prosthetic devices that currently, my understanding is, are granted the exemption. So the intent of LB 444 is certainly not to expand the exemption at all.

SENATOR WESELY: Are there other categories of medical equipment or supplies that are currently taxed that might eventually be considered for exemption that you are aware of?

SENATOR WILL: Not that I'm aware of. And I think the key too is that...that under the definition that we put in of durable medical equipment we do make sure that the equipment has to serve a medical purpose, is not useful to a person in the absence of illness or injury, is appropriate for use in the home and is prescribed. So this would make it fairly tight, so if a doctor just said, you know, I think you ought to rehabilitate your injured arm by lifting weights, you couldn't go in and get a tax exemption for buying a set of weights or something like that. The equipment would have to serve a medical purpose, as is currently the case, and we clarify that it has to be prescribed as well, which isn't clear under current law.

SENATOR WESELY: Okay, I'm just...I'm not asking for any other reason other than just to understand better the legislation. So thank you for your answers.

PRESIDENT MOUL: Thank you, Senator Wesely. Seeing no one else wishing to debate the issue, do you have a closing, Senator Will?