

January 14, 1981

LB 176-184

SENATOR CHAMBERS: Mr. Chairman and members of the Legislature, I feel guilty about offering this amendment, and it won't offend me at all if you reject it. In the most serious setting there should be a bit of humor to show that human beings are involved and not mere automatons. The sentence now says, "those individuals and groups not included, introduced, may be inserted in the Journal by request", and since the Journal is composed of pages it would be difficult to insert an individual let alone a group in the Journal. So my amendment was to say "recognition of those individuals and groups" could be inserted in the Journal, or the word could be "acknowledgement" whichever seems more appropriate, but maybe I ought to just leave this like it is, so I ask unanimous consent to withdraw this amendment.

SPEAKER MARVEL: Senator Newell, your light is on. Hearing no objection, so ordered. Senator Beutler, do you have an amendment?

SENATOR BEUTLER: I am sorry, I have lost track here. Senator Chambers had one more amendment, or....

SPEAKER MARVEL: No, it has been completed.

SENATOR BEUTLER: Yes, I think I do have three amendments that are being reproduced right now but I did notify Pat that they were filed.

SPEAKER MARVEL: Are the amendments ready to be processed?

SENATOR BEUTLER: Yes, they are.

SPEAKER MARVEL: Okay, the Clerk is going to read some bills while we are waiting for the next item.

CLERK: Mr. President, the committee on Urban Affairs gives notice of public hearing for January 28. (See page 170 of the Legislative Journal.)

Mr. President, new bills: LB 176 (Read title). LB 177 (Title read). LB 178 (Title read). LB 179 (Title read). LB 180 (Title read). LB 181 (Title read). LB 182 (Title read). LB 183 (Title read). LB 184 (Title read). (See pages 170 through 173 of the Legislative Journal.)

Mr. President, Senators Wiitala, Pirsch and Labeledz and Kilgarin ask to be added as co-introducers to LB 61.

SENATOR CLARK PRESIDING

January 28, 1981

LB 15, 16, 57, 92, 141,
165, 178, 185, 187, 199,
207, 238, 244

EASE

SPEAKER MARVEL PRESIDING

SPEAKER MARVEL: The Legislature will come to order. The Clerk has some items to read in.

CLERK: Mr. President, your committee on Enrollment and Review respectfully reports we have carefully examined and reviewed LB 141 and recommend that same be placed on Select File; LB 57 (sic 50) Select File with amendments. (Signed) Senator Kilgarin, Chairman.

Mr. President, I have an Attorney General's opinion addressed to Senator Wesely regarding Nebraska Revised Statutes 32-1001.33 which will be inserted in the Journal. (See pages 342 - 344.)

Your committee on Revenue gives notice of public hearing in Room 1520 for February 2, 3, and 4. Committee on Ag and Environment gives notice of hearing in Room 1520 for February 19, 20, 26, and 27. Your committee on Public Works gives notice of public hearing in Room 1517 for February 5, March 5, 6, 11, and 12. Your committee on Business and Labor gives notice of cancellation of a hearing for February 4 and rescheduling one for February 4. Your committee on Retirement Systems gives notice of public hearing for February 5. Your committee on Rules gives notice of hearing for February 3. Those are signed by the respective chairmen.

Mr. President, your committee on Education whose Chairman is Senator Koch to whom we referred LB 15 instructs me to report the same back to the Legislature with the recommendation it be advanced to General File; LB 16, General File; LB 207, General File; and LB 165, General File with amendments. (Signed) Senator Koch, Chairman.

Mr. President, your committee on Banking, Commerce and Insurance whose Chairman is Senator DeCamp to whom we referred LB 238 instructs me to report the same back to the Legislature with the recommendation it be advanced to General File with amendments. (Signed) Senator DeCamp.

Your committee on Revenue whose Chairman is Senator Carsten reports LB 178 to General File.

Your committee on Banking, Commerce and Insurance whose Chairman is Senator DeCamp refers LB 185 to General File; LB 187 to General File; and LB 244 to General File; LB 92 to General File with amendments; and LB 199 to General

February 3, 1981

LB 178, 357

Senator Goodrich would like to print amendments to LB 178 in the Legislative Journal.

PRESIDENT: We are ready for the motion on the desk, Mr. Clerk. Read the motion.

CLERK: Mr. President, Senator Nichol, first of all, would like to suspend Rule 5, Section 11 and Rule 3, Section 12 so as to allow for the withdrawal of LB 357 and cancellation of public hearing.

PRESIDENT: So the first motion is the motion to suspend the rules in order to cancel the hearing and withdraw LB 357. The Chair recognizes Senator Nichol.

SENATOR NICHOL: Mr. President, members of the Legislature, I wish to withdraw #357 which is a retirement bill having to deal with policemen and state patrol and the bill didn't say what we thought it said and we would like to have it withdrawn. As Senator Fowler being the efficient Chairman that he is had already set it for a date and it is necessary that we suspend the rules to cancel the hearing and withdraw the bill. I move for the adoption.

PRESIDENT: Any further discussion on the Nichol motion to suspend the rules? Hearing none, the motion before the House is the suspension of the rules in order that LB 357 may be withdrawn after the cancellation of a hearing. All those in favor of suspension of the rules vote aye, opposed nay. This will require 30 votes. Record the vote.

CLERK: 39 ayes, 0 nays on the motion to suspend the rules, Mr. President.

PRESIDENT: Motion carries. The rules are suspended. Now the motion before the House.

CLERK: The motion now, Mr. President, is to withdraw LB 357.

PRESIDENT: The Chair recognizes Senator Nichol.

SENATOR NICHOL: Mr. President, I move for that I be allowed to withdraw LB 357.

PRESIDENT: Any further discussion? The question then before the House is the cancellation of the hearing and the withdrawal of LB 357. All those in favor vote aye, opposed nay. Have you all voted? Record the vote.

CLERK: 34 ayes, 0 nays on the motion to withdraw the bill, Mr. President.

February 5, 1981

LB 165A, 178

SENATOR LAMB: Mr. President, members of the Legislature, this is merely the A bill for LB 165 which was debated extensively the other day. It concerns five students in Keyapaha County who are attending school next year in Burke, South Dakota. I ask that the A bill be advanced.

SPEAKER MARVEL: The motion is the advancement of LB 165A to E & R for review. All those in favor of the motion vote aye, opposed vote no. Have you all voted? Record the vote.

CLERK: 25 ayes, 4 nays on the motion to advance the bill, Mr. President.

SPEAKER MARVEL: The motion is carried. The bill is advanced. The next bill is LB 178.

CLERK: Read title.

SPEAKER MARVEL: Senator Goodrich, do you have amendments to LB 178?

SENATOR GOODRICH: Yes.

SPEAKER MARVEL: And do you want to handle them plus the bill? Senator Carsten is absent.

SENATOR GOODRICH: Let's see...I would rather someone on the Revenue Committee, Carsten is the chairman, Peterson, Hefner, Elroy, can you handle the bill itself? Let's let Elroy handle the bill and I will handle the amendment to the bill.

SPEAKER MARVEL: The Clerk will read the title first.

CLERK: Read title. The bill was originally read on January 14. It was referred to the Revenue Committee. It was advanced to General File, Mr. President. I do have amendments pending by Senator Goodrich.

SPEAKER MARVEL: Okay, Senator Hefner, do you want to explain the bill first and then we will go to Senator Goodrich.

SENATOR HEFNER: Mr. President, members of the body, I move the advancement of LB 178 to E & R initial. I would like to explain the bill to you now. This bill was brought to the Revenue Committee by the State Tax Commissioner. LB 178 provides for the attachment of property for the collection of delinquent motor fuels taxes, special fuels taxes and sales and use tax. At the present time we have similar provisions for the attachment of property on delinquent state income tax and at the hearing nobody opposed the bill. I realize that it is a long bill. I believe it is thirty-six pages.

and so I guess I would have to say, like Senator DeCamp says on the floor, trust me. But we feel that it is a bill that will give the tax commissioner a little more authority. I understand that Senator Goodrich would like to offer an amendment to clarify a part of one section and I would like to have him go ahead with that at the present time.

SPEAKER MARVEL: Senator Goodrich.

SENATOR GOODRICH: Okay, now on page 7 of the bill, in reading the bill and I am one of those strange cats, I read the darn things. On page 7, line 21...I have to read it so you get the idea. What it provides is that the Department of Revenue can attach all personal property of the party owing the tax to satisfy the lien that they have for the unpaid tax. I am saying, for example, that that is awfully broad, that if you have got a million dollars worth of assets and you only owe a hundred dollars worth of tax, they should not be able to tie up that million dollars worth of assets just to collect a hundred dollar tax. So I ran this by Cal Carsten and he said, fine with him. I ran it through the...actually I had the attorney for the Revenue Committee run it through the Department of Revenue and they said it was okay with them and the attorney for the Revenue Committee drafted the amendment itself and what it does is it just says that the Department of Revenue can attach sufficient property, personal property, of the taxpayer to satisfy the lien but only that much property. They don't tie up all of your assets just to collect, only sufficient portion of your assets to satisfy the lien. I just felt that why should all of a person's assets be subject to attachment if you don't owe that much in tax. And then on the same page 7, line 17, it says, "in the case of neglect or refusal to pay the tax." The Department of Revenue agreed okay, let's change that to say in the case of failure to pay the tax because I didn't like the word neglect and they didn't really like either one of those words. They said, okay, let's change it to "failure" so actually we do two things. We change the neglect or refusal to the term "failure" to pay the tax and then we attach only sufficient assets to satisfy that lien. We are doing that in the fuel tax and carrying the same thing over into the attachment for income tax.

SPEAKER MARVEL: The Chair recognizes Senator Beutler. We are speaking to the Goodrich amendments.

SENATOR BEUTLER: Senator Goodrich...

SPEAKER MARVEL: Page 404 of the Journal for those who are following this.

SENATOR BEUTLER: ...a few questions if I may. I have a number of questions on the bill as a whole but with regard to your particular amendment the portions on page 7 apply now to which of the taxes covered by the bill?

SENATOR GOODRICH: Fuel tax.

SENATOR BEUTLER: To the fuel tax.

SENATOR GOODRICH: Right.

SENATOR BEUTLER: This bill also covers the sales tax?

SENATOR GOODRICH: Right, and it goes through all three of them, the sales tax, fuel tax and income tax because in the amendment we brought income tax up after we talked to the Department of Revenue. We brought in the income tax lien and make all three of them, word all three of them the same. That is what I am talking about.

SENATOR BEUTLER: Okay, so the amendment goes not only to page 7 but it runs throughout the bill?

SENATOR GOODRICH: It covers the fuel tax, the sales tax and the income tax as I said so that they are all three worded the same. The Department of Revenue can only attach sufficient assets to satisfy the lien regardless of whether it is income tax, fuel tax or sales tax. They are all three coordinated.

SENATOR BEUTLER: Isn't there a general, and correct me if I am wrong, isn't some place in here a general cover all provision that covers all taxes, not just those specified taxes?

SENATOR GOODRICH: I am not sure of that.

SENATOR BEUTLER: And my question would be does your amendment cover that portion also?

SENATOR GOODRICH: All I can tell you on that one is that the attorney for the Revenue Committee is the one that we had draft it and he drafted it in conversation with and coordination with the Department of Revenue so I presume they did it right.

SENATOR BEUTLER: Okay. Is your amendment in the Journal?

SENATOR GOODRICH: Yes.

CLERK: Page 404, Senator.

SENATOR BEUTLER: 404? A couple of questions of Senator Carsten if I may or Senator Hefner or someone on the Revenue Committee who would like to respond? Is there anybody in the Revenue Committee who would like to respond to questions?

SPEAKER MARVEL: Senator Hefner, Senator Beutler has some questions. Do you want to yield?

SENATOR BEUTLER: Senator Hefner, has there been an interim study on this whole procedure or not or is this just a bill that was brought in by the Department of Revenue?

SENATOR HEFNER: No, there has not been an interim study held on it. It was brought in by the Tax Commissioner and what it does it puts the motor fuels, special fuels and sales tax collection under the same statute as what we use on income tax for failure to pay income tax.

SENATOR BEUTLER: Has the Bar Association to your knowledge reviewed this with a view to looking at technical problems that may be created with regard to the priority of liens and those kinds of questions?

SENATOR HEFNER: Not to my knowledge, no.

SENATOR BEUTLER: Not to your knowledge, okay, has anybody from business and industry reviewed this with a view to the protection of the rights of property, business property?

SENATOR HEFNER: I am sure they have. We held a public hearing on this bill and nobody opposed it so there must have not been a problem with it.

SENATOR BEUTLER: Okay, I will stop for now, Mr. Speaker. I would like to comment later on the bill as a whole if I may.

SPEAKER MARVEL: Senator Marsh, your light is on.

SENATOR MARSH: I would like to speak on the bill, Mr. Speaker.

SPEAKER MARVEL: Senator Dworak, do you wish to speak on the amendments? Senator Hefner, do you wish to speak on the amendments?

SENATOR HEFNER: Mr. President, members of the body, I would just say that I feel that this is a good amendment. The first part of it Senator Goodrich says that we attach

only sufficient amount of property to satisfy the debt and I think that is fair and I commend him for bringing this amendment before us. Also in the second part he changes the word "neglect" to "failure" and I think that also clarifies the bill a little, therefore, I would urge your support of the amendment.

SPEAKER MARVEL: The motion is the adoption of the Goodrich amendment to LB 178. Senator Goodrich, do you wish to close on your amendments?

SENATOR GOODRICH: I don't think it is necessary. Everybody understands it.

SPEAKER MARVEL: All those in favor of the Goodrich amendments vote aye, opposed vote no. Record.

CLERK: 28 ayes, 0 nays on adoption of Senator Goodrich's amendments, Mr. President.

SPEAKER MARVEL: The amendments are adopted. Now, Senator Marsh, do you wish to speak to the bill as amended?

SENATOR MARSH: Thank you, Mr. Speaker, I have some questions for Senator Hefner please.

SPEAKER MARVEL: Senator Hefner, do you yield?

SENATOR MARSH: Senator Hefner, on the committee's report it says "provide distraint procedures." Would you please explain what distraint procedures are?

SENATOR HEFNER: I would say that is an attachment of property, an attachment on the property and of course with the Goodrich amendment now they can just attach that amount of property that the lien is filed against. Say if it is a thousand dollars they wouldn't be able to attach more than a thousand dollars worth of property.

SENATOR MARSH: Thank you very much. It is not in our dictionary which is here on the desk.

SPEAKER MARVEL: Senator Beutler, do you wish to be recognized now on the bill as a whole as amended?

SENATOR BEUTLER: Yes. Mr. Speaker, members of the Legislature, I guess I have additional questions. The thing that disturbs me about this bill is that it is putting into effect some fairly severe collection procedures, procedures that we would not put up with if we were talking about two individuals or an individual trying

to collect from another private individual. It puts into effect distraint procedures which allow for the seizure of property and most of this will be, I imagine, business property, commercial property, although I suppose it could apply to personal property of homeowners also. It is very broad in scope. It doesn't apply, as I read it anyway on an initial reading and I wish somebody from Revenue would correct me if this is not correct, but on initial reading it doesn't seem to me that it applies just to sales or fuel taxes. It applies to any tax. On page 24 there is a provision that says any tax. So we are talking about something that goes across the spectrum. It is an enormously complicated piece of legislation and I hate to stand up here and cause problems with it but I think there are a lot of questions that need to be answered yet. I think the Bar Association, and I have already asked them to review it for technical problems, I think it should be reviewed for technical problems. I would simply point out to you a couple of questions I have with regard to lien rights and I mention these just as unresolved problems in my own mind but, for example, on page 25 up towards the top of the page it provides for a lien that arises following notice and demand to the person, the person from whom the tax is allegedly due, but it doesn't say that the lien arises from the date of the recording or the filing for record or at least that is not clear to me and if you are going to put a lien on somebody's property, in fairness to those who may purchase the property, that lien should be properly recorded and it should attach at the time that it is recorded. I'm not sure that is happening with this bill. Apparently this lien applies to personal property and it says nothing about the protection as far as I could see on initial reading of purchasers, bona fide purchasers for value, whether or not they are protected from this lien right or how they get notice of this lien right. So I think there are questions in that regard. Another question I had looking at this is a provision that says "the unsold portion of any property seized may be left at the place of sale at the risk of the taxpayer liable for the amount." I would be happy to hear from somebody on the Revenue Committee as to why you would want a provision that would leave anybody's property, no matter who had the right of ownership, laying around some place at risk to the taxpayer. It seems to me there should be some provision whereby the excess property is either returned to the taxpayer or it is otherwise cared for. To leave property laying around, nobody's responsibility, seems to me to be poor policy and the main question to which I would like some answer is the question of notice and a hearing. Ordinarily as between private properties, between private property owners you don't go taking somebody's

property until they have had a right at least to some kind of initial hearing as to your right to take the property. Now maybe that is provided for in this bill but I didn't notice that and if that is there I would like somebody from the Revenue Committee to respond to that because I would like to be sure that some sort of provision of that nature is there. Well I think I will leave off for now. I just wanted to acquaint the Legislature with what I feel are possibly some problems with the bill and put everybody on notice that maybe some adjustments should be made on Select File to this bill. Thank you.

SPEAKER MARVEL: Senator Kahle, do you wish to be recognized? We are now talking about the bill as amended.

SENATOR KAHLE: Well, Mr. Speaker, members, I am certainly not an attorney and as I look through the bill I see some of the things already spelled out that Senator Beutler is talking about and I know that we should proceed with caution on some of these things but I'm sure this bill has been looked over by attorneys and by those that are involved in it and unless there is some specific language that needs to be changed I really don't enjoy having it picked to pieces. We did have a hearing on it and everyone had a right that is involved to come and testify and hopefully did but I think when we talk about protecting the person that you are trying to seize the property from, every time some deadbeat doesn't pay his bill, we all pay. So I think it is a good bill and I am not an attorney so I can't tell you about the legal statements in it but I am certainly in favor of this type of legislation.

SPEAKER MARVEL: Senator Goodrich, do you want to speak to the bill as amended now?

SENATOR GOODRICH: Yes, just to respond to Senator Beutler's call for caution here. I think if you will look on page 6, line 12, it says, "when a judgement has been obtained for the recovery of motor vehicle, fuel tax, et cetera," I think what Senator Beutler is questioning is covered all right because the Department of Revenue has to have a judgement against the property owner before they can attach this personal property, so I think what we should do is go ahead and advance the bill to Select File and if Senator Beutler is going to get together with the attorney for the Revenue Committee and the Revenue Department and if he has any questions he can attach any amendments he needs on Select File.

SPEAKER MARVEL: Senator Hefner.

SENATOR HEFNER: Mr. President, members of the body, I would just like to respond to some of Senator Beutler's questions. This bill is very technical in nature. The Revenue Committee held a hearing on it and we felt that we did have all the problems ironed out, however, I would suggest to the body that we advance this bill to Select File and I will have the legal counsel of the Revenue Committee prepare an informational sheet that will describe some of the questions and answer some of the questions that you had asked and I hope this is satisfactory to the body.

SPEAKER MARVEL: The motion is the advancement of the bill to E & R for review. All those in favor vote aye, opposed vote no. Record the vote.

CLERK: 29 ayes, 1 nay on the motion to advance the bill, Mr. President.

SPEAKER MARVEL: The motion is carried. The bill is advanced. We now go to LB 140.

CLERK: Mr. President, LB 140 is offered by Senator Steve Fowler. (Read title.) The bill was first read on January 14 of this year. It was referred to the Revenue Committee. It was advanced to General File. I have no amendments pending, Mr. President.

SPEAKER MARVEL: Senator Fowler.

SENATOR FOWLER: Mr. President, members of the Legislature, it is a good bill and it ought to be advanced. The bill was introduced on behalf of Lincoln and Lancaster County and it is to remove a dollar limitation with regards to the issue of bonds for a joint city-county jail. The dollar limitation is \$100,000. It was established in 1913 and as I told the Revenue Committee \$100,000 just doesn't buy as much a jail as it used to. In no way does this preclude a vote of the citizens with regards to building such a facility. The bill comes out of a specific need in Lincoln and Lancaster County where we must replace a jail that is not adequate for a variety of reasons and the city and county wish to go to a joint bond issue to finance that. The county has the ability to issue its own bonds but since it is a joint facility jointly used by both governmental units they would prefer to issue the bonds under this section of law and, therefore, they need to remove the \$100,000 limit if, in fact, they are going to have any significant jail constructed. There is no opposition to the bill. I would stress again that the citizens of Lincoln and Lancaster County will ultimately decide the question as far as the bond issue. This no way circumvents the vote of the people. It removes what is kind of a out of

February 9, 1981

LB 15, 16, 20, 27, 30, 37,
45, 82, 93, 108, 130,
140, 165, 165A, 178, 185,
187, 238, 244, 260

SPEAKER MARVEL PRESIDING

SPEAKER MARVEL: The opening prayer will be given by Pastor Loren Mullins of the Warren United Methodist Church of Lincoln.

LOREN MULLINS: Prayer offered.

SPEAKER MARVEL: Roll call. Please record your presence. Will you please record your presence.

CLERK: Mr. President, Senators Vard Johnson, Carsten, Cullan and Dworak would like to be excused.

SPEAKER MARVEL: Okay, record. The machine is acting up and somebody will be here to fix it fairly soon. Meanwhile we will call the roll verbally. The Clerk will call the roll.

CLERK: Called the roll. We do have a quorum, Mr. President.

SPEAKER MARVEL: Okay, the Clerk has some items to read into the Journal.

CLERK: Mr. President, your committee on Enrollment and Review respectfully reports they have carefully examined and reviewed LB 20 and recommend that same be placed on Select File; LB 165A Select File; LB 178 Select File with amendments; LB 140 Select File; LB 37 Select File; LB 30 Select File; LB 130 Select File; LB 27 Select File; LB 82 Select File and LB 45 Select File, all signed by Senator Kilgarin, Chairperson.

Mr. President, your committee on Public Health and Welfare whose chairman is Senator Cullan to whom was referred LB 260 instructs me to report the same back to the Legislature with the recommendation if be advanced to General with amendments; LB 93 indefinitely postponed and LB 108 indefinitely postponed.

SPEAKER MARVEL: The Legislature will be at ease for the next ten minutes.

EASE

SPEAKER MARVEL: The Legislature will come to order.

CLERK: Mr. President, your committee on Enrollment and Review respectfully reports we have carefully examined LB 15 and find the same correctly engrossed, 16 correctly engrossed, 165 correctly engrossed, 185 correctly engrossed, 187 correctly engrossed, 238 correctly engrossed, 244 correctly engrossed,

February 17, 1981

LR 15
LB 178

all those in favor....Senator Koch, do you want to close or do you want to wait for....Senator Marvel was here, I don't know whether he wants to discuss it or not, but I think we just as well proceed with the vote. There is no further discussion. So all those in favor of LR 15 vote aye, opposed nay. Record the vote.

CLERK: 36 ayes, 0 nays, Mr. President.

PRESIDENT: The motion carries and LR 15 is adopted. We are ready then for agenda item #6, Select File. We are ready then, Mr. Clerk, with LB 178.

CLERK: Mr. President, on LB 178 there are E & R amendments pending.

PRESIDENT: The Chair recognizes Senator Kilgarin.

SENATOR KILGARIN: I move the E & R amendments to LB 178.

PRESIDENT: The motion is to adopt the E & R amendment on LB 178. Any discussion? All those in favor of adopting the E & R amendment signify by saying aye. Opposed nay. The E & R amendment is adopted. Senator Kilgarin.

CLERK: Mr. President, I now have amendments offered by Senator Beutler to the bill.

PRESIDENT: Okay. Senator Beutler in the....Senator Beutler, your amendment. Senator Marvel, did you wish to speak to this when Senator Beutler gets finished? Or did you have a comment on this?

SPEAKER MARVEL: Yes, when he gets through, there are some other amendments I am told that need to be considered. So I think we will just, after you put the amendments on 178 then just hold it in that position.

PRESIDENT: All right. Senator Beutler, do you want to proceed with your amendment?

SENATOR BEUTLER: Mr. Speaker and members of the Legislature, when this bill....this bill as you will recall is a very technical bill that comes from the Department of Revenue. It has to do with collection...tax collection procedures. After it was heard on General File there were a number of questions raised. The Department of Revenue went back and looked at the questions along

with the legislative staff of the Revenue Committee and they came up with a set of seven or eight amendments that I am not going to go through in detail unless somebody would like to discuss them. They are basically technical in nature. They basically provide for uniformity as between the motor fuel tax and the sales and use tax and the income tax, and they do a couple of other things such as, for example, you may recall that on the bill in its present form it had said that the unsold portion of any property seized may be left at the place of sale at the risk of a taxpayer liable for the amount. Well, we changed that to provide that the Tax Commissioner retains custody and control of the property until the taxpayer claims it so that the property isn't left laying around. And there are a number of other technical amendments of this nature. But I don't want to represent to you that they are all technical in nature. They make substantive changes but they are changes that both the Department of Revenue and the Revenue Committee staff, and I think Senator Carsten, all agree with. So I hope there is no controversy on it. So with that, I would ask for the adoption of the amendments.

PRESIDENT: Any further discussion on the Beutler amendment to LB 178. If not, all those in favor of adopting the Beutler amendment to LB 178 vote aye, opposed nay. Have you all voted? Record the vote.

CLERK: 28 ayes, 0 nays, Mr. President, on adoption of Senator Beutler's amendment.

PRESIDENT: The motion carries. The Beutler amendment is adopted. Senator Beutler.

SENATOR BEUTLER: Mr. Speaker, there is a number of other amendments that should be made to this bill, and I think everybody recognizes that. The Revenue Committee also recognizes that, and with the permission of the Speaker I would ask that the bill be passed over for a couple more days so that these amendments could get on before....(interruption).

PRESIDENT: The Speaker did announce that, Senator Beutler, just before you started presenting your amendment, so as I understand the Speaker's position it will remain on Select File now pending those other amendments. Is that right, Mr. Speaker?

SPEAKER MARVEL: Well, it's all right for a day or two

February 19, 1981

LB 178

CLERK: I have nothing to read in, Mr. President.

PRESIDENT: We will proceed then with Select File, agenda item #5. Senator Kilgarin, are you ready and we will commence with LB 178.

CLERK: Mr. President, the E & R amendments to 178 have been adopted. They were adopted on February 17. At that time there was an amendment offered by Senator Beutler that was adopted by the body. I now have a motion from Senator Beutler to indefinitely postpone the bill, Mr. President. Pursuant to our rules, that would lay the bill over.

PRESIDENT: That was just placed on your desk so that will have to lay over.

CLERK: Yes, sir. Right.

February 23, 1981

LB 31, 33, 85, 96,
120, 178

Mr. President, your committee on Ag will have an Executive Session at 8:50 a.m., tomorrow morning underneath the North balcony. Your committee on Ag tomorrow morning at 8:50 a.m.

Mr. President, some bills are ready for your signature.

SPEAKER MARVEL: While the Legislature is in session and capable of transacting business, I am about to sign and do sign LB 31, LB 33, LB 85, LB 96, LB 120. It is my privilege to present underneath the North balcony four guests of Senator Cope, Mr. and Mrs. Melvin Thiemann of Pawnee City; Mrs. Rollie Ayres, Wilma Klein and Mrs. Art Schrepel. Will you please stand so that you and we may wish Senator Cope "Happy Birthday". There is a notation here that underneath the South balcony there will be Cope cakes on the table. I am only reading what is written here. Senator Cope, "Happy Birthday" to you. Underneath the North balcony, it is my privilege to present the former Senator Arnold Ruhnke and Mrs. Ruhnke. Where are you folks? We now proceed to item #6, Select File, LB 178. Mr. Clerk.

CLERK: Mr. President, LB 178 was considered by the body on February 17. At that time the E & R amendments were adopted. There was an amendment by Senator Beutler that was adopted. Pursuant or subsequent to that, Senator Beutler made a motion to indefinitely postpone the bill. I understand, Mr. President, he wishes to temporarily withdraw that motion and offer instead amendments that I believe have been distributed or are being distributed right now, the amendments by Senator Beutler.

SENATOR BEUTLER: Mr. Speaker, members of the Legislature, again LB 178 is the bill that was submitted by the Department of Revenue having to do with collection procedures. It was amended once on General File or Select File, and subsequent to that time the staff of the Revenue Committee got together with the Department of Revenue and also with representatives from commerce and industry and the banking association to take care of an additional series of technical problems and there were a couple of substantive changes but all the changes, as I understand it, had to do with making the provisions applicable to all different types of taxes, that is, making them uniform, making the notice provisions uniform, for example, and also to require the state prior to selling property at a sale to give notice to other lien holders that the property is about to get sold so that other lien holders would have knowledge of the sale and have an opportunity to protect their rights. There is some cleanup language and some inconsistencies cleared up and I think that is about the sum and substance of what is in the committee's. Basically these are Department of Revenue suggestions. Thank you.

February 23, 1981

LB 178, 109, 34

SPEAKER MARVEL: Senator Carsten, do you wish the floor?

SENATOR CARSTEN: Mr. President and members of the Legislature, I guess my only comment is the support of the Beutler amendment. What started out to be what we thought was a relatively simple and easy bill had some complications and through the amendment route and the cooperation of the Department of Revenue, it appears that it is now in much better form than it was in its original draft. So I support the amendments and would urge the body to do likewise. Thank you, Mr. President.

SPEAKER MARVEL: Is there any further discussion on LB 178? Senator Beutler, do you want to close on your amendment? No close. All those in favor of the Beutler amendment to LB 178 vote aye, opposed vote no. Record.

CLERK: 31 ayes, 0 nays on the adoption of Senator Beutler's amendment.

SPEAKER MARVEL: The motion is carried. The amendment is adopted.

CLERK: I have nothing further on the bill, Mr. President.

SPEAKER MARVEL: Senator Carsten, do you want to advance the bill?

SENATOR CARSTEN: I move the bill be advanced to E & R engrossing.

SPEAKER MARVEL: All those in favor of the advancement of the bill vote aye, opposed vote no. Say aye, opposed no. Motion is carried. LB 109. Senator Wagner, are you ready with that bill?

CLERK: Mr. President, I have nothing on the bill.

SENATOR WAGNER: Mr. Speaker.

SPEAKER MARVEL: Do you move advancement of the bill?

SENATOR WAGNER: I move the advancement of the bill.

SPEAKER MARVEL: All those in favor say aye, opposed say no. The motion is carried. The bill is advanced. LB 34.

CLERK: Mr. President, there are E & R amendments to LB 34.

SPEAKER MARVEL: Senator Kilgarin.

March 2, 1981

LB 9, 34, 110, 124, 178,
214, 345, 547

opposed nay. Record the vote.

CLERK: 31 ayes, 1 nay, Mr. President, on the motion to introduce the bill.

PRESIDENT: The motion carries. The bill may be introduced. Read the bill.

CLERK: Mr. President, LB 547 introduced by the Ag and Environment Committee. (Read LB 547 for the first time.)

PRESIDENT: Senator Landis, did you wish to....thank you. I thought you might want to speak. Ready for agenda item #5, Final Reading. The Sergeant at Arms will see that all unauthorized personnel are off the floor of the Legislature. All legislators are to be at their desks. We are ready to proceed with Final Reading. As soon as everyone is at your desk we will commence with LB 110.

CLERK: Mr. President, while we are waiting, your Committee on Enrollment and Review respectfully reports they have carefully examined and engrossed LB 9 and find the same correctly engrossed; 34 correctly engrossed; 124 correctly engrossed; 178 correctly engrossed, and 345 all correctly engrossed. (Signed) Senator Kilgarin, Chair.

PRESIDENT: All right, we are ready to proceed then with Final Reading. Mr. Clerk will proceed with the Final Reading of LB 110.

CLERK: (Read LB 110 on Final Reading.)

PRESIDENT: All provisions of law relative to procedure having been complied with, the question is, shall LB 110 pass? All those in favor vote aye, opposed nay. Record the vote.

CLERK: (Read the record vote as found on page 704 of the Legislative Journal.) 35 ayes, 8 nays, 5 present and not voting, 1 excused and not voting, Mr. President.

PRESIDENT: LB 110 passes. The next bill on Final Reading is LB 214.

CLERK: (Read LB 214 on Final Reading.)

PRESIDENT: All provisions of law relative to procedure having been complied with, the question is, shall LB 214 pass with the emergency clause attached? All those in favor vote aye, opposed nay. Record the vote.

March 5, 1981

LB 124, 178, 345

SENATOR CLARK: All provisions of law having been complied with, the question is, shall LB 124 pass. All those in favor vote aye, opposed no.

ASSISTANT CLERK: Senator Clark voting aye.

SENATOR CLARK: Have you all voted? The Clerk will record the vote.

ASSISTANT CLERK: (Read record vote as found on page 756 of the Legislative Journal.) The vote is 43 ayes, 3 nays, 1 excused and not voting, 2 present and not voting, Mr. President.

SENATOR CLARK: LB 124 is declared passed. If we can get all the senators back in their seats we can continue with LB 178. Senator DeCamp, Senator Hoagland. It looks like a train station up here. The Clerk will read 178.

ASSISTANT CLERK: (Read LB 178 on Final Reading.)

SENATOR CLARK: All provisions of law having been complied with, the question is, shall LB 178 pass. All those in favor vote aye, opposed no. Voting aye, Mr. Clerk.

CLERK: Senator Clark voting aye.

SENATOR CLARK: I am going to hold a vote on this until the people get a chance to get back in. Senator Marvel, you said no? Record the vote.

CLERK: (Read record vote as found on page 757 of the Legislative Journal.) 42 ayes, 6 nays, 1 excused and not voting, Mr. President.

SENATOR CLARK: LB 178 is declared passed. The Clerk will now read LB 345.

CLERK: (Read LB 345 on Final Reading.)

SENATOR CLARK: All provisions of law having been complied with, the question is, shall the bill pass. All in favor vote aye, opposed no. Voting aye, Mr. Clerk.

CLERK: Senator Clark, voting aye.

SENATOR CLARK: Record the vote.

CLERK: (Read record vote as found on pages 757-758 of the Legislative Journal.) 45 ayes, 0 nays, 1 excused and not voting, 3 present and not voting, Mr. President.

LB 9, 34, 51, 78, 91, 124,
125, 133, 150, 178, 195,
205, 223, 272, 273, 273A
277, 317, 320, 321, 345
363, 376, 409, 439, 459

March 6, 1981

PRESIDENT LUEDTKE PRESIDING

REVEREND GERALD LUNDBY: (Prayer offered.)

PRESIDENT: Senator Higgins, do you want to put your light on and then we will make sure we have got enough. Thank you. Record the presence, Mr. Clerk.

CLERK: There is a quorum present, Mr. President.

PRESIDENT: A quorum being present, is there any corrections to the Journal?

CLERK: I have no corrections to the Journal, Mr. President.

PRESIDENT: All right, the Journal will stand correct as published. Any messages, reports or announcements?

CLERK: Yes, sir, I do. Mr. President, first of all, your committee on Education whose Chairman is Senator Koch to whom was referred LB 78 instructs me to report the same back to the Legislature with the recommendation it be advanced to General File with amendments; LB 317 General File with amendments; 320 General File with amendments; 321 General File with amendments; 91 Indefinitely postponed; 223 Indefinitely postponed; 363 Indefinitely postponed; 439 Indefinitely postponed. (Signed) Senator Koch, Chair.

Mr. President, your committee on Banking, Commerce and Insurance whose Chairman is Senator DeCamp to whom was referred LB 376 reports LB 376 to General File with amendments; LB 133 Indefinitely postponed; and 277 Indefinitely postponed. (Signed) Senator DeCamp, Chair.

Mr. President, your committee on Enrollment and Review respectfully reports they have carefully examined LB 51 and find the same correctly engrossed; LB 125 correctly engrossed; 150 correctly engrossed; 195 correctly engrossed; 205 correctly engrossed; 272 correctly engrossed; 273 correctly engrossed; 273A correctly engrossed; 409 correctly engrossed; and 459 correctly engrossed. (Signed) Senator Kilgarin, Chair.

Mr. President, LB 9, 34, 124, 178 and 345 are ready for your signature.

PRESIDENT: While the Legislature is in session and capable of doing business, I propose to sign and I do sign LB 9, LB 34, LB 124, LB 178, and LB 345.

March 10, 1981

LB 9, 34, 50, 74, 89,
89A, 124, 174, 178,
194, 345, 425, 500

PRESIDENT LUEDTKE PRESIDING

PRESIDENT: I take great pleasure in introducing my own pastor, Pastor Harold Hamilton from First Lutheran here in Lincoln.

PASTOR HAROLD HAMILTON: (Prayer offered)

PRESIDENT: Roll call. Senator Marsh.

SENATOR MARSH: Mr. President, for all who are within my range of my voice, I would like to give notice that tomorrow I am going to ask for a recorded vote on those who are here by 9:05 a.m.

PRESIDENT: Thank you, Senator Marsh. Senator Nichol.

SENATOR NICHOL: Mr. President, I will make sure to be here tomorrow but I wonder if that is going to be an occurrence every day, Senator Marsh. I am sorry, she is talking. I was just curious about what the rule would be.

PRESIDENT: Have you all recorded your presence? It is now 9:05 a.m. Has everybody recorded your presence? Record the presence, Mr. Clerk.

CLERK: A quorum present, Mr. President.

PRESIDENT: A quorum being present, are there any corrections to the Journal?

CLERK: I have no corrections, Mr. President.

PRESIDENT: The Journal will stand correct as published. Any messages, reports or announcements.

CLERK: Mr. President, your committee on Enrollment and Review respectfully reports that we have carefully examined LB 74 and recommend that same be placed on Select File with amendments; LB 500 Select File with amendments; LB 425 Select File with amendments; LB 194 Select File with amendments; LB 174 Select File with amendments; LB 89 Select File with amendments; LB 89A Select File with amendments; LB 50 Select File with amendments.

Mr. President, your Enrolling Clerk respectfully reports that she has presented to the Governor at 2:10 p.m. yesterday LBs 9, 34, 124, 178, and 345.

Mr. President, your committee on Enrollment and Review

March 11, 1981

LB 4, 9, 22, 24, 34, 38,
54, 124, 171, 178, 275,
276, 288, 292, 345,
368, 460, 475, 517

SPEAKER MARVEL PRESIDING

SPEAKER MARVEL: Pastor David L. Erdman, Plains Baptist Church.

PASTOR ERDMAN: (Prayer offered.)

SPEAKER MARVEL: Record your presence.

CLERK: Mr. President, Senator Vard Johnson would like to be excused until he arrives; Senator Goll, Barrett and Waitala until they arrive.

SPEAKER MARVEL: Have you all recorded your presence? Record the vote. Yes. Senator Marsh, for what purpose?

SENATOR MARSH: I ask for this to be a recorded vote for those who are here at 9:05 a.m.

CLERK: There is a quorum present, Mr. President.

SPEAKER MARVEL: Do you have some items to read in?

CLERK: Mr. President, your committee on Enrollment and Review respectfully reports we have carefully examined LB 475 and recommend that same be placed on Select File with amendments; 171 Select File; 22 Select File with amendments. (Signed) Senator Kilgarin, Chair.

Mr. President, your committee on Government reports 292 to General File with amendments; LB 460 to General File; LB 276 Indefinitely postponed; 517 Indefinitely postponed. (Signed) Senator DeCamp, Chair.

Mr. President, LB 288, 275, 54, 38, and 24 are ready for your signature.

SPEAKER MARVEL: While the Legislature is in session and capable of transacting business, I am about to sign and do sign LB 24, LB 38, LB 54, LB 275, LB 288.

CLERK: Mr. President, a communication from the Governor addressed to the Clerk. (Read. Re: LB 9, 34, 124, 178 and 345.) (See page 844, Legislative Journal.)

Two Attorney General's opinions, a first to Senator Koch regarding LB 368. The second to Senator Beutler regarding LB 4. They also will be inserted in the Journal, Mr. President.

Finally, Mr. President, Senator Maresh asks unanimous consent