

April 15, 1971

PRESIDENT: The first bill on General File would be 592.

CLERK: Read title. LB 593

PRESIDENT: Senator Carpenter can you handle the committee amendments.

SENATOR CARPENTER: I can explain the bill and the amendments only supplement the bill. Years ago we passed this law in order to give those people who purchase alcoholic beverages an opportunity to deduct the tax from their income tax. That of course was before the state passed an income tax. We have found as a result of a suit brought about by the federal government of the Offut Air Base in which the judge indicated the state of Nebraska owed actually about \$300,000 as a refund because of the assessing of taxes, in the area of which the original bill did not attend. This bill is a bill of the Nebraska Liquor Commission and not mine. If we don't pass this bill then we'll permit those people who live on federal reservations to sell this type of liquor without paying any state liquor tax on it. It probably could result somewhere between a loss of 5 or 6 hundred thousand dollars a year, unless we close up this loop hole. You could go to these Army installations or whatever they might be and they could sell this liquor for example to their members and others who can take it off, the members of the armed forces could take it out and the state of Nebraska would lose a considerable amount of revenue. The Commission feels that because of the decision in the federal court that this law is absolutely necessary, it should have the emergency clause in order to do what the federal court said you would have to do unless we pass this bill and ask to refund money. For that reason I move that the committee amendments be adopted.

PRESIDENT: Motion to adopt the committee amendments. All those in favor say aye, opposed say no. They're adopted.

SENATOR CARPENTER: I move that LB593 as amended be advanced to E & R for initial.

PRESIDENT: Motion to advance LB593. All those in favor vote aye, opposed vote no. Have you all voted? Clerk will record the vote. Clerk will read the vote.

CLERK: 34 ayes, 0 nays, remainder not voting.

PRESIDENT: The bill is advanced. We'll take up LB811.

CLERK: Read title. LB 811

PRESIDENT: Senator Morgan.

SENATOR MORGAN: Mr. President, Members of the Legislature, this bill was introduced by a group of people who are raising these birds and informed me of some problems that they were having on the return of these birds. This statute