

deals with rental car companies. The next amendment deals with income tax which is amendment 7 of the committee amendments and this amendment deals with a corporate tax which is filed in more than one state and it provides for where if in the process of filing in another state, the corporate income tax, that there is a change or a tax liability that occurs because of the filing in the other state after the Nebraska deadline that the corporation would be allowed to make the adjustment in their Nebraska tax report consistent with what would be required because of the adjustment in the tax liability of some different state. Then there is an amendment that clarifies on maintenance agreements. This would be on sales tax. What the amendment does, it clearly separates by definition a maintenance contract and insurance that might be involved and the insurance portion would not carry taxes. The way it's being done now with this is a clarification and maintenance would continue to have sales tax charge. Then there is a provision in the main bill which provides...excuse me, authorizes the tax commission to estimate the sales tax liability by sampling of Section 50 in the original bill and that would strike that provision in its entirety. The sampling process is used on occasion where particularly a very large entity may go in and do a sample auditing and apply the results of the sample to the longer period of time on the assumption that that sample would be indicative of what may occur over a longer period of time, but that whole provision would be stricken from the bill. Then there is another amendment that will tighten up the withholding of income tax with a situation where the work by definition would have to be substantially done in Nebraska. That question arises from time to time perhaps with salesmen, others who work in a variety of states as to when withholding is required. And then, finally, there was a section in the original bill which was Section 79, would have permitted the department to not...provide interest if a refund was made within nine days determination of a tax deficiency being required and this strikes that whole section. I would move adoption of that to the committee amendment.

SPEAKER BAACK: Thank you, Senator Warner. Any discussion on Senator Warner's amendment to the committee amendments? Seeing none, do you wish to close, Senator Warner? He waives closing. We will now vote on the amendment to the committee amendments. All those in favor vote aye, opposed vote no. Record, Mr. Clerk.

CLERK: 17 ayes, 0 nays...18 nays, 0 nays, Mr. President, on the