

amendment to the amendment.

SPEAKER BAACK: The amendment to the committee amendments is adopted. Senator Warner, did you wish to explain the committee amendments any more?

SENATOR WARNER: Yes. Mr. President, members of the Legislature, the committee amendments, as has now... amendment does a number of things. One of the things it does is that the new section was put into the bill to eliminate the requirement of having filed a claim before receiving a refund of the corporate tax paid to the Secretary of State. One of the problems of LB 829 that you may recall had the 150 dollar filing fee and there were some, I think, all nonprofit entities that, as things were written, were not eligible for the refund because under the new law they don't have to pay one. This makes it clear they get their refund back the same as everyone else. Then nother, the amendment clarifies that when there is corporate reorganization which qualifies for the occasional sale that that can include a transaction between two persons as well, similar treatment. There is a definition of property in the maintenance agreements where I made some reference before in the fact that those transactions are... the transactions are taxable, not the items. It's a clarification of the penalty and it was in Section 26 for sales tax not paid and it requires that the penalties for that are provided elsewhere and the revenue act would cover those. It amends a section to those able to prescribe drugs sold exempt from sales tax from doctors to anyone licensed to prescribe those drugs. Then there is a section that clarifies that food sold by political committees which is exempt from sales tax is limited to the food sold at the political event itself. And the other amendment deals with the same provision that I talked about in the amendment to the committee amendment which dealt with the corporations that did business in two states, required to adjust their tax liability in the other state after the filing date, Nebraskans could still go ahead and file an amended report to be consistent with what they were required to do in the adjoining state. And then, last, the amendment restores a personal notice. The bill as drafted would have eliminated the necessity of personal notice to lien holders before a tax lien was enforced and that provision was stricken so that the current method of personal notice would continue. I would move adoption of the committee amendments to the bill.