

required to pay sales tax here either because it's incorporated with the real estate. This would clarify it so that some manufacturing couldn't play one state against the other. The tax, in fact, would be paid in one state or the other and on the wholesale cost. The...another section is one that I made reference to already on maintenance agreements that clearly excludes insurance. The section that deals with sales tax on motor vehicles, Senator Beutler touched on that one. There's another section that clarifies that insulin may not be dispersed through a prescription would be exempt. Another of the provisions provides for a recovery of an erroneously paid sales tax refund administratively rather than court action. There was a section that we struck, as I indicated earlier, with the committee amendments dealing with sampling. There's a section which deals with withholding when work is done partially out of the state, partially within the state. It does change the rate of withholding from 3.15 to 4 percent on amounts up to 28,000, and from 5 to 6 percent on amounts in excess of 28,000, but this is to match the provisions of LB 1059 requirements. When that was enacted there was another one that dealt again with the refund on...excuse me, the interest on refunds that were paid within 90 days. That, again, was stricken by the committee amendments. Now there's some other minor clarifications. Those are the ones that tended to come up. If I can, I would answer other questions. But, as everyone recalls, these are not intended to be substantive changes but generally clarifications in the tax laws that the Department of Revenue brought to the Revenue Committee.

SPEAKER BAACK: Thank you, Senator Warner. Mr. Clerk, amendments.

CLERK: Mr. President, I do. Senator Elmer had an amendment, AM753. I have a note, Senator, you want to withdraw that.

SPEAKER BAACK: It is withdrawn.

CLERK: And hold your second over until...and Senator Withem left a note that he wished to pass over his amendment as well. I have nothing further pending on the bill at this time, Mr. President.

SPEAKER BAACK: Any further discussion on the advancement of LB 345? Seeing none, Senator Warner, do you wish to close? He waives closing. We will now vote on the advancement of LB 345.