

**ONE HUNDRED SECOND LEGISLATURE - FIRST SESSION - 2011**  
**COMMITTEE STATEMENT**  
**LB570**

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**Hearing Date:** Friday March 04, 2011  
**Committee On:** Revenue  
**Introducer:** Coash  
**One Liner:** Change provisions relating to Wyuka Cemetery and exempt certain cemetery purchases from sales and use taxes

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File with amendment(s)

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**Vote Results:**  
**Aye:** 6 Senators Adams, Cornett, Hadley, Loudon, Pankonin, Utter  
**Nay:**  
**Absent:** 2 Senators Fischer, Pirsch  
**Present Not Voting:**

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| <b>Proponents:</b><br>Sen. Colby Coash<br>Faye Osborn | <b>Representing:</b><br>Introducer<br>Wyuka Cemetery |
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| <b>Opponents:</b> | <b>Representing:</b> |
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| <b>Neutral:</b> | <b>Representing:</b> |
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**Summary of purpose and/or changes:**

LB 570 would exempt from sales and use taxes purchases by any cemetery created under section 12-101, which governs Wyuka Cemetery only. [LB 570, section 2.]

LB 570 would amend section 12-101(4) to provide that the Auditor of Public Accounts, rather than the Secretary of State, is the state official with whom the board of trustees of Wyuka Cemetery must file an itemized report of all receipts and expenditures in connection with its management and control of the cemetery and must file such report on or before the second Tuesday in June each year (on or before the second Tuesday in March each year under current law). [LB 570, section 1.]

LB 570 repeals the statutes that it amends. [LB 570, sections 4 and 5.]

LB 570 also provides that sections 1 through 4 of the bill become operative on their effective date, which would be the effective date of the bill under the bill's emergency clause. [LB 570, sections 3 and 6.]

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**Explanation of amendments:**

The Revenue Committee amendment (AM 641) to LB 570 would change the operative date of the bill to July 1, 2011, and it would add an emergency clause to the bill.

As introduced, LB 570 provided for a retroactive operative date of January 1, 2007.

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Changing the operative date of the bill to July 1, 2011, is reasonably expected to significantly reduce the bill's fiscal impact on state General Fund revenue for FY2011-12.

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Abbie Cornett, Chairperson