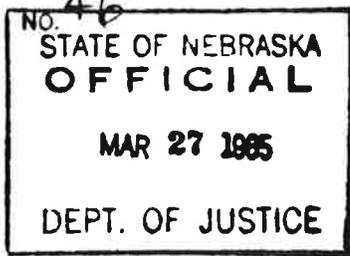


DEPARTMENT OF JUSTICE

STATE OF NEBRASKA

TELEPHONE 402/471-2682 • STATE CAPITOL • LINCOLN, NEBRASKA 68509



ROBERT M. SPIRE
Attorney General
A. EUGENE CRUMP
Deputy Attorney General

March 26, 1985

Senator John W. DeCamp
Nebraska State Legislature
State Capitol
Lincoln, Nebraska 68509

Dear Senator DeCamp:

You have requested our opinion as to the constitutional validity of LB 616, which would allow a taxpayer entitled to a refund to designate a portion of the refund to be paid as a contribution to the United States Olympic Committee.

In a previous opinion, this office concluded a virtually identical bill violated Article III, Section 18, of the Nebraska Constitution, which prohibits special legislation, and specifically prohibits granting to any corporation, association, or individual any special or exclusive privileges, immunity, or franchise. Attorney General Opinion No. 209, March 2, 1982. Under LB 616, the United States Olympic Committee would be placed in a special class, and the Committee would be singled out for special treatment not accorded to other charitable organizations.

We therefore adhere to the analysis contained in our earlier opinion, and conclude that LB 616 would be held unconstitutional as establishing unreasonable class legislation, in violation of Article III, Section 18, of the Nebraska Constitution.

Very truly yours,

ROBERT M. SPIRE
Attorney General



L. Jay Bartel
Assistant Attorney General

LJB:ejg

cc Mr. Patrick J. O'Donnell
Clerk of the Legislature

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