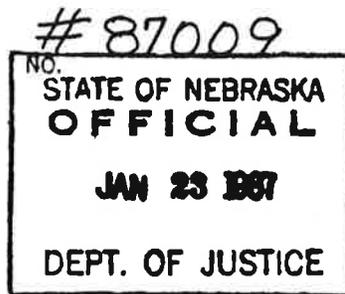


DEPARTMENT OF JUSTICE

STATE OF NEBRASKA

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



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

DATE: January 23, 1987

SUBJECT: Constitutionality of LB Request No. 784

REQUESTED BY: Senator Timothy J. Hall
Nebraska State Legislature

WRITTEN BY: Robert M. Spire, Attorney General
L. Jay Bartel, Assistant Attorney General

You have requested our opinion regarding the constitutionality of proposed legislation which would create a sales tax on services and, in addition, would include a reduction in the state individual and corporate income tax rates. Your specific question concerns whether such legislation would violate the constitutional requirement that "No bill shall contain more than one subject." Neb.Const., Art. III, Section 14.

The Nebraska Supreme Court has adopted a liberal construction with respect to this constitutional requirement. In Midwest Popcorn Co. v. Johnson, 152 Neb. 867, 872, 43 N.W.2d 174, 178 (1950), the court stated:

An act, no matter how comprehensive, is valid as containing but one subject if a single main purpose is within its purview and nothing is included within it except that which is naturally connected with and incidental to that main purpose.

The legislation in question relates to the broad subject of "revenue and taxation". The amendments proposed under the bill are all clearly related to and are naturally connected with the subject of revenue and taxation, as they relate to proposed changes in the sales and income tax statutes. In passing, we note that, when the Nebraska Revenue Act of 1967 was adopted, the original sales and income tax provisions enacted were combined within the same legislation. 1967 Neb.Laws., c.487, LB 377.

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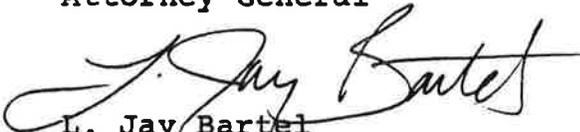
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Mark D. Starr
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Susan M. Ugai
Linda L. Willard

Senator Timothy J. Hall
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January 23, 1987

On the basis of the foregoing, it is our opinion that the proposed legislation does not contain more than one subject and, therefore, does not violate Article III, Section 14 of the Nebraska Constitution.

Sincerely,

ROBERT M. SPIRE
Attorney General

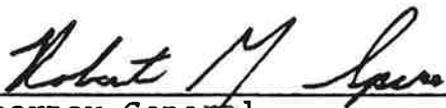

L. Jay Bartel
Assistant Attorney General

LJB:jem

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

3/03

APPROVED:



Attorney General