

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
Transcriber's Office

April 7, 1999

LB 142, 271, 539, 594A, 652

SPEAKER KRISTENSEN: Debate on the advancement of the bill. Senator Jensen waives closing. The question before the body is the advancement of 594A to E & R Initial. All those in favor vote aye; all those opposed vote nay. Record.

CLERK: 26 ayes, 0 nays, Mr. President, on the advancement of 594A.

SPEAKER KRISTENSEN: (LB) 594A advances. Items for the record, Mr. Clerk.

CLERK: Mr. President, I have amendments to LB 539 by Senator Bohlke; Senator Raikes to (LB) 142; Senator Thompson to (LB) 652. That's all that I have. (See pages 1350-1352 of the Legislative Journal.)

SPEAKER KRISTENSEN: We will move to LB 271.

CLERK: (LB) 271, Mr. President, a bill introduced by the Revenue Committee and signed by its members. (Read title.) The bill was introduced on January 11, referred to the Revenue Committee. The bill was advanced to General File. I do have committee amendments, Mr. President. (See AM0853 referred to on page 1063 of the Legislative Journal.)

SPEAKER KRISTENSEN: Chair of the Revenue Committee, Senator Wickersham, recognized to open.

SENATOR WICKERSHAM: Thank you, Mr. Speaker. LB 271 is a bill that is designed to implement a constitutional amendment that was adopted last fall. It originally was considered by this body as LR 45CA, and you've seen a bill that addressed another portion of 45CA, the automobiles. This is another portion that addresses the potential taxation, either directly or through an in lieu mechanism of some governmental property. This issue is more than a trifle complex because of the wide varieties of ways in which governmental entities hold property and the ways in which they use the property that they own. Now the actual language that we're seeking to implement is in Article VIII, Section 2 of the constitution. It now says, to the extent such property is not used, speaking of property owned by a state or a governmental subdivision, to the extent such property is not