

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE  
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LB 271

governmental bodies are making, and by golly, when we act like a private person, when we go out and do something simply to make money so we can subsidize another activity, why do we look better than anybody else? Why do we look different than anybody else? Why are we subject to different rules? Why should we be subject to different rules? Why shouldn't we recognize the same burdens, the same constraints. That's what LB 271 provides for. Because remember, we're only talking about the kinds of properties that are outside the public purpose, however that's defined. The other issue that I think we need to be cognizant of is that earlier in the debate on this bill, we adopted...or, you adopted; I can't say as I voted for it...an amendment that delays the effective date by one year. The purpose of that was to allow the provisions of the bill to be studied, to be able to find time to come back and make adjustments if we needed to do it. Well, here you are being asked, even in the context of not knowing how, in any specifics, this bill might be applied, to make an adjustment that is, quite frankly, a very large adjustment. Now, part of what Senator Landis suggested to you is indeed what some folks want to do. They want to be able to go to their county board, they want to go to their county assessor, and they essentially say, let's make a deal. I don't want to pay very much. I'll pay a little bit, but I don't want to pay very much, and let's make a deal. No other taxpayer, nobody else subject to taxation gets to go in and say, let's make a deal. Now, the issue of whether this is going...LB 271 is going to be difficult to implement for assessors is, I think, a matter that will work itself out over time. County assessors already make decisions about exemptions for charitable properties. I don't see that the principles are any different in 271 as opposed to charitable properties.

SENATOR CUDABACK: One minute.

SENATOR WICKERSHAM: And county assessors won't be determining what public purposes are. Public purposes are defined by statutes, or in some cases by the constitution. County assessors won't have any more trouble with LB 271 than they do with the current exemptions for charitable properties. What we do have is a particular class of political subdivision that can't imagine how we would want to bring to light the subsidies that it receives through a tax exemption that affects other