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e-mail surcharge on, and tax incentive programs fair and legal by Mr. Virgil, who was with a private for-profit organization and is now doing public sector work. Mr. Virgil's argument is wholly dependent, if you read it, on semantics. Once he defines his term, then the legal conclusions easily follow. But the terminology is wrong, I respectfully suggest. He says that the surcharge does not change the amount of tax credits corporations will receive. No, the surcharge is imposed only on economic development incentives. It is imposed only at the time at which the incentive is used and it is offset against the amount of the credit. This is a word play in the extreme in order to contend that the credit does not change. If you are a business person who applied to a bank for financing in order to finance and fulfill your LB 775 contract, and your credits are changed, you will have to probably go back to your bank and work with your accountant and explain how your cash flows are going to fail. That's how business transactions are done. All of these credits for 15 years are programmed into cash flows and to pro formas. All that changes when we make a unilateral change. Mr. Virgil states that the expectation of the parties...that the expectation that the parties had when entering the contract are being fulfilled and the contract is therefore not changed at all. No, we're seeking to unilaterally change the contract. Mr. Virgil states that the state is therefore not altering the contract but merely taxing the proceeds. No, I really think it's quite ridiculous to contend that this is some sort of general tax on corporate income. How many companies that do not have agreements under LB 775 or some other economic development incentive will be subject to the surcharge? None. It's not a tax on business. It's a tax on people who have economic development contracts. This surcharge only applies when the companies present evidence to the state that they have qualified for those credits and request that the state live up so the companies will have performed in accordance with a negotiated contract. They will ask for the credits after they have performed and we will tell them, King's X, we're going to do this differently than we said in writing we would do. This is about people...this is about people and jobs. This isn't about the University of Nebraska. This isn't about whether we're going to put a tax on business in some of our later deliberations here in the body. This is about the economic