



Ninety-Ninth Legislature - Second Session - 2006
Committee Statement
LB 399

Hearing Date: January 26, 2005
Committee On: Revenue

Introducer(s): (Baker, Redfield)
Title: Terminate inheritance, estate, and generation-skipping taxes

Roll Call Vote – Final Committee Action:

Advanced to General File
Advanced to General File with Amendments
X Indefinitely Postponed

Vote Results:

8	Yes	Senators Baker, Connealy, Cornett, Janssen, Landis, Preister, Raikes and Redfield
0	No	
0	Present, not voting	
0	Absent	

Proponents:

Senator Tom Baker
Robert J. Hallstrom
Dave Nielsen

Representing:

Introducer
Nebraska Federation of Independent Business
Nebraska Farm Bureau Federation

Opponents:

Mike Boyle
Polly Olson
Timothy Loewenstein
David Kroeker
Barbara Keegan
Paul Marsh
Bob Clancy
Willis Luedke
Rayder Swanson
Sandra Stelling
Larry Dix

Representing:

Douglas County Board of Commissioners
Deuel County/Panhandle District Clerk's Assn.
Buffalo County
Lancaster County
Box Butte County Road Department
Dodge County Board
Cass County Board of Commissioners
Saline County & NACO
Knox County Board of Supervisors
Jefferson County
Nebraska Association of County Officials

Neutral:

None

Representing:

Summary of purpose and/or changes:

LB 399 would have amended sections 77-2001 and 77-2002 (inheritance tax), 77-2101.01 (state estate tax), and 2101.02 (state generation-skipping transfer tax) to sunset each of those taxes on January 1, 2007.

Explanation of amendments, if any:

Senator David Landis, Chairperson