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FLOOR DEBATE

February 3, 2005 LB 15, 17

opening on LB 17. It's open for discussion. Senator Landis, there are no lights on. Did you wish to close? He waives closing. The question before the body is, shall LB 17 advance to E & R Initial? All in favor of the motion vote aye; those opposed, nay. The question before the body is advancement of LB 17 to E & R Initial. Have you all...record please, Mr. Clerk.

CLERK: 36 ayes, 0 nays, Mr. President, on the advancement of LB 17.

SENATOR CUDABACK: LB 17 does advance. Mr. Clerk, LB 15.

CLERK: LB 15, introduced by Senator Landis, relates to revenue and taxation. (Read title.) Bill was introduced on January 6, referred to Revenue, advanced to General File. I do have committee amendments, Mr. President. (AM0030, Legislative Journal page 331.)

SENATOR CUDABACK: Thank you, Mr. Clerk. Senator Landis, to open on LB 15.

SENATOR LANDIS: Thank you, Mr. President, members of the Legislature. This bill was brought to us by Bob Wickersham, I think on behalf of the TERC Commission, the Tax Equalization and Review Commission. Their statutes, relatively involved, and every now and then something will come up in the practice that they have over there for which their existing law either creates a hurdle or does not provide them an answer. And, as you can imagine, former Senator Wickersham is quick to have some kind of solution, an amendment, a change in policy to address each and every circumstance that they have that falls to them over there. Let me tell you about what this administrative bill does. Some of the changes that it allows for is to solve a problem from a case that occurred this last year, Falotico v. Grant County Board of Equalization. Taxpayer has a valuation increase by the assessor. Normally, you get a notice of that fact. Well, the notice didn't get sent. So it came to the time to send out a tax notice, the tax notice went out, the tax notice went out and Ms. Falotico noticed that her taxes had gone up and that the valuation upon which the taxes were assessed had gone up as