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LB 478

SENATOR CUDABACK: Are you through, Senator Beutler? I assume you are. There are no further lights on. Senator Chambers, you're recognized to close on FA280.

SENATOR CHAMBERS: Thank you, Mr. President. The amendment is straightforward and simple. It has been agreed to so I need not comment further on that. I don't want to try to make this thing better because it's bad policy and I don't think it can withstand a challenge in court. It wouldn't necessarily have to go to the Nebraska Supreme Court or to a Nebraska court. It might could be challenged in federal court because you're dealing with federal employees. You're dealing with people who receive federal pensions and they're being given a special status, not because of the work they're doing, but because of the status of the employer. So if Senator Bourne has an operation that kills chickens, and I have an operation that kills sheep, Senator Bourne's employees get a tax break. That doesn't make sense. Certainly the employees are doing different things, but the employer is not in charity work. They employer is not exempt from taxes. You're going to say that because this employer does a certain kind of work, any employee who makes a certain amount of money gets a tax break. That's not economic development. Economic development does not consist in giving tax breaks to people who are hired not because of anything the state has done. The state doesn't create this program. The employer does not work for the state. How then is what these employees do and the salary they receive going to be considered economic development when, in the sense Senator Landis wants us to accept it, economic development is a term of art. It doesn't mean anything that happens to have an economic tinge to it, or that has an impact on the economy. This is not an economic development bill. That language is used so loosely here that people have gotten the idea that courts are going to be as loosey-goosey when they review something like this. They are not going to deal with this in the way it's been dealt with on the floor. In looking at equal protection of the law, well, one...what one does is different from what another one does, so that's a classification which justifies treating one differently when it comes to taxation than the other. I don't think that will stand. And distinguishing between and among these pensioners I don't think is going to stand. No basis has been