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Revenue Committee February 29, 2024

Rough Draft

LINEHAN: Good afternoon, and welcome to the ready-- Revenue, Revenue Committee's public hearing. My name is Lou Ann Linehan, and I serve as Chair of this committee. I'm from Elkhorn, Nebraska and represent Legislative District 39. The committee will take up the bill-- take up the bills in the order that are posted outside of the hearing room. Our hearing today is your part of the legislative process. This is your opportunity to express your position on the proposed legislation before us today. We do ask that you limit handouts. If you are unable to attend a public hearing and would like your position stated for the record, you may submit your position and any comments using the Legislature's website by 8 a.m. the day of the hearing. Letters emailed to a senator or staff member will not be part of the permanent record. If you are unable to attend and testify at a public hearing due to a disability, you may use the Nebraska Legislature's website to submit written testimony in lieu of in-person testimony. To better facilitate, facilitate today's proceedings, I ask that you follow these procedures. Please turn off cell phones and other electronic devices. The order of testimony is the introducer, proponents, opponents, neutrals, and closing remarks. If you will be testifying, please complete the green form and hand it to the committee clerk when you come up to testify. If you have written materials that you would like to distribute to the committee, please hand them to the page to distribute. We need 10 copies for all committee members and staff. If you need additional copies, please ask a page to make copies for you. When you begin to testify, please state and spell both your first and last thing for the record. Please be concise. It's my request you limit your testimony to 3 minutes. We will use the light system. You will have 2 minutes on green, 45 seconds on yellow, and then 15 seconds to wrap up when it turns red. If your remarks were reflected in previous testimony or if you would like your position to be known but do not wish to testify, please sign the white form at the back of the room and it will be included in the official record. Please speak directly into the microphone so our transcribers are able to hear your testimony clearly. I'd like to introduce committee staff. To my immediate left is legal counsel Charles Hamilton, and to my left at the end of the table is committee clerk Tomas Weekly. Committee members with us today will introduce themselves beginning at my far right.

KAUTH: Kathleen Kauth, LD 31.

MURMAN: Dave Murman from Glenvil, and I represent 8 counties, mostly along the southern tier in the middle part of the state.

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BOSTAR: Eliot Bostar, District 29.

von GILLERN: Brad von Gillern, District 4, west Omaha.

MEYER: Fred Meyer, District 41, central Nebraska.

LINEHAN: And if our page-- pages or page would please stand up. Today, we're joined by Collin who will be helping us. He's at UNL and is studying criminal justice. And Mia is not coming today?

COLLIN BONNIE: No.

LINEHAN: OK. So we're work Collin very hard. Please remember that senators may come and go during our hearing as they may have bills to introduce in other committees. Please refrain from applause or other indications of support or opposition. For our audience, the microphones in the room are not for amplification but for recording purposes only. Lastly, we use electronic devices to distribute information. Therefore, you may see committee members referencing information on electronic devices. Please be assured that your presence here today and your testimony are important to us and it's a critical part of our state government. Senator Albrecht, would you like to introduce yourself?

ALBRECHT: Sure. Joni Albrecht, District 17.

LINEHAN: Thank you.

ALBRECHT: Thanks.

LINEHAN: And with that, we'll open on LB1379. Welcome, Senator Day.

DAY: Thank you. I think it's LB1149.

LINEHAN: I'm sorry.

DAY: Yes.

LINEHAN: LB1149.

DAY: Just wanted to make sure.

LINEHAN: Yes. Yeah, that's good.

DAY: OK.

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LINEHAN: We won't confuse everybody.

DAY: Thank you. Good afternoon, Chairwoman Linehan and members of the Revenue Committee. My name is Jen Day. That's J-e-n D-a-y, and I represent Legislative District 49 in Sarpy County. LB1149 provides a motor tax exemption for one vehicle per household of those with Gold Star Family license plates. This bill came out of the work on LR142, an interim study that I filed last summer to look at ways that Nebraska could be more competitive in attracting veterans and retaining service members stationed here. This was one of the suggestions, and I hope can be one of the ideas that has broad consensus. As I'm sure all of you know, Gold Star Families are those who have lost an immediate family member while serving our nation in a time of conflict. As the Hope for the Warriors Foundation puts it, and honor no one wants. The origin of the Gold Star symbol dates back to World War I. When the United States entered the war in 1917, families displayed banners of blue stars, each symbolizing a family member in military service. If a service member lost their life in combat, the blue star was changed to a gold one. This tradition continues today with all 50 states providing some variation of Gold Star license plates to honor the sacrifice of fallen service members. Currently, Nebraska has 245 Gold Star license plates registered. These families have made a sacrifice that I cannot begin to imagine, and I'm not going to pretend that LB1149 is anywhere near enough. What LB49 [SIC] is, however, is another recognition of the sacrifice. Just one of the many things that we should be doing to honor service members. It's one of the many gestures of gratitude we can perform. This bill has a very negligible fiscal impact to our state as a whole. The fiscal impact in year one is \$23,600 in lost revenue, and in year two, \$47,200. So while it has almost no fiscal impact on our state as a whole, providing a tax exemption for these families is a tangible way to recognize and honor the sacrifice and a small financial relief for immediate families. When I think about the conversations we have in this body, I know that a motor vehicle tax exemption is not going to be a game changer for some people's finances, but this comes back to the values that we want to have as a state. When I met with veterans for my work on LR142 this summer, the perception issue kept coming up. Many of the veterans I had conversations with mentioned that when you're serving, you can tell whether the place that you are at is making an effort to get service members to stay there after they retire. LB1149 is just one piece of this larger conversation. It's one of many things we can do to communicate to service members and veterans that we are a state that recognizes sacrifice. Obviously,

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making sure Nebraska is in this conversation involves expansive action like exempting military retirement income from taxation, but it's also things like LB1149. It's bills that have a minimal impact on the state fiscally, but are another reminder that we care about service to this country and these sacrifices. This afternoon, you'll be hearing from Randy Norwood of the Omaha Chamber of Commerce who can also speak to this bill. But with that, I'm happy to try to answer any questions.

LINEHAN: Thank you, Senator Day. Are there any questions from the committee? Seeing none, thank you very much.

DAY: I have to go introduce another bill in Judiciary so I'm going to waive my closing on this.

LINEHAN: OK. All right. Thank you.

DAY: Thank you.

LINEHAN: Proponents? Are there proponents? Good afternoon.

RANDY NORWOOD: Good afternoon. Chairwoman Linehan and members of the Revenue Committee, my name is Randy Norwood, R-a-n-d-y N-o-r-w-o-o-d, and I'm the associate vice president of Military Affairs and Strategic Partnership for the Greater Omaha Chamber of Commerce and a 24-year veteran of the United States Air Force. I'm here today to offer the Chamber's support of LB1149. First, let me thank Senator Day for introducing this bill and for her interest in pushing forward efforts that recognize the sacrifices of our military community. Specifically, the sacrifice of those family members who were left behind after one of our brave service members make the ultimate sacrifice. During my military career, I served as a First Sergeant in 7 different units at home, overseas, and at deployed locations. As such, I've helped family members of the fallen through these trying times. And even though Gold Star Families have experienced a great loss, their ties to the military community remain strong and the military networks are dedicated to supporting them. Last year, I conducted 4 roundtable discussions on what makes a military friendly state. Many viewpoints were expressed and discussed. Of note were the ones that involved doing. Sure, the pats on the back are, are appreciated but what action is taken to show deliberate appreciation of our service member-- of our servicemen, servicewomen, and their families, especially to those left behind matter the most. Many of the people I met with last year talked about jumping the river for lower taxes, more affordable homes in general, and they feel the state is more appreciative of their

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service. For example, our neighbor to the east has a military service property tax exemption, a museum dedicated to Gold Star Families, and a Gold Star Hall at one of its state's universities. While the costs associated with Gold Star plates are similar, no cost for numerical plates and a minimal cost for message plates, by passing LB1149 and eliminating the motor vehicle tax for Gold Star Family registered vehicles, we are showing that deliberate appreciation for all who have served as well as the families that served alongside them and were sadly left behind. It is our hope that this committee will continue to look for ways to make Nebraska even more supportive of our military, veteran, and Gold Star communities. We at the-- we at the Greater Omaha Chamber stand ready to be a resource for you in this process. Any questions or comments?

LINEHAN: Thank you. Are there any questions for Mr. Norwood? Senator Kauth.

KAUTH: Thank you, Chair Linehan. First, thank you for your service, I appreciate it. How do you qualify to be a Gold-- I mean, I understand how you qualify. Is there a verification process for a Gold Star Family? Because when I'm reading the bill, it says any family who gets a Gold Star license plate would get this. So I, I don't know if there is restrictions to people who can apply for a Gold Star.

RANDY NORWOOD: Yes, there are.

KAUTH: OK, they do have to prove.

RANDY NORWOOD: Yes.

KAUTH: OK.

RANDY NORWOOD: So that, that is done by Director Hilgert and his team at the NDVA.

KAUTH: OK. And that's immediate family members only?

RANDY NORWOOD: So it's immediate, and from my understanding, it's immediate, obviously, but also if it was a stepparent or somebody serving in loco parentis or even a stepchild--

KAUTH: OK.

RANDY NORWOOD: --would have that option to apply.

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KAUTH: Thank you very much.

LINEHAN: Thank you, Senator Kauth. Are there any other questions from the committee? Seeing none, thank you very much for being here.

RANDY NORWOOD: Thank you, ma'am.

LINEHAN: Next proponent. Are there any other proponents? Are there any opponents? Anyone wanting to testify in the neutral position? And she waived closing. Did we have letters? We had 1 letter, 1 proponent. And with that, we will close the hearing on LB1149 and open the hearing on LB1342. We don't have a Senator Wayne.

KAUTH: Didn't she just go to Judiciary?

LINEHAN: Yeah. Well, that was a very fast hearing, so. Are any of you here to talk about AM2672?

DAVE WELSCH: I am, Chairwoman.

LINEHAN: I think we just as well start on mine. Right? Oh, can we do that? Can we skip to mine?

von GILLERN: You're the chair.

LINEHAN: That's right, I am.

von GILLERN: OK, we'll open up on AM2672. Senator Linehan.

LINEHAN: Good afternoon, Vice Chair von Gillern and members of the Revenue Committee. I'm Lou Ann Linehan, L-o-u A-n-n L-i-n-e-h-a-n. I represent Legislative District 39. AM2672 is a very important concept for the Legislature to consider this session. It creates a Racing and Gaming Winnings Setoff Act which allows the interception of gambling winnings, pari-mutuel winnings or sports wagering during-- winnings due to unpaid child support or Nebraska taxes. This process mirrors a process that already exists to intercept lottery winnings in our state. In Nebraska, there are nearly 65,000 child support cases with arrears owed to children and families. That number is outstanding and we need to make sure that the Child Support Enforcement Program at the Department of Health and Human Services has every tool available to capture this money for the children of our state. The setoff program allows for delinquent child support and taxes and fees that are owed to the state to be offset against winnings at casinos. Casinos are required to look up each winner that is receiving a payout over \$1,200

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using a system developed by the Department of Revenue. The casinos are required to deduct the amount shown in that system with the payment and remit that amount to the Department of Revenue. The Department of Revenue and DHHS will provide notice to the winner and an opportunity to dispute the offset. At the conclusion of the protest period, the setoff will occur. Child support will have priority over taxes and fees owed to the state. As mentioned, this system is very similar to one that already is being used for lottery winnings. The only difference is the child support does not currently have a priority within the system. AM2672 changes that and gives priority to child support. There will be testifiers behind me from both agencies that will be able to answer technical questions, but I'm happy to try to answer any that you might have.

von GILLERN: Thank you, Senator Linehan. Any questions from the committee members? Seeing none, does that mean you'll stay to close? We'll open for proponent testimony. Good afternoon.

NICOLE BARRETT: Thanks. Good afternoon, Vice Chair von Gillern and members of the Revenue Committee. My name is Nicole Barrett, N-i-c-o-l-e B-a-r-r-e-t-t, and I am the director of the Office of Legislative Services within the Department of Health and Human Services. I'm here to testify in support of AM2672, which will enact the Racing and Gaming Winnings Setoff Act. I want to thank Senator Linehan for introducing this amendment at the department's request. DHHS administers Nebraska's Title IV-D Child Support Enforcement Program. In federal fiscal year 2023, DHHS served 143,000 children in Nebraska and collected over \$205 million on their behalf. The CSE program has access to many administrative enforcement remedies that encourage noncustodial parents to comply with their court-ordered responsibilities. Enacting the Racing and Gaming Winnings Setoff Act will provide another enforcement tool for DHHS. It offers a significant opportunity to collect child support arrears when the noncustodial parent wins a jackpot of \$1,200 or more in the casinos, at the horse track, or on a sports wager. This will positively impact the financial stability of children and families owed money making them winners, too. States across the country including North Dakota, Iowa, Colorado, and Kansas have enacted such legislation. Nebraska should follow suit. We respectfully request that the committee include AM2672 in the committee amendment when it advances LB1317 to General File. Thank you for the opportunity to testify today. I would be happy to answer questions on the amendment.

von GILLERN: Thank you for your testimony. Any questions from the committee members? Seeing none, thank you, Ms. Barrett. Next proponent testimony. Any other proponents?

DAVE WELSCH: Good afternoon, Senators. My name is Dave Welsch, D-a-v-e W-e-l-s-c-h. I am a farmer and currently serve as president of the Milford Public Schools Board of Education. I have served as a school board member for over 30 years. Two weeks ago, LB1317 was designated as the Revenue Committee priority bill. The bill states that Nebraska property taxes are too high and that legislative changes are needed to lower property taxes. I support these findings as stated in the bill and I'll offer up a proposal to lower property taxes, including AM2672. Four of you sitting on this committee also serve on the Education Committee and heard this proposal 2 days ago at the LB1150 hearing. I am thankful for the opportunity to share with the rest of you today. LB1150, the Nebraska Plan, was introduced to restore equalization aid to Nebraska schools, both urban and rural. After its introduction, Governor Pillen had LB1415 introduced which, in part, repurposes the \$560 million in the Property Tax Incentive Act funds by distributing them to schools based upon valuation in each school. Today, I will talk about distributing these funds based upon LB1150, which lowers valuations within the TEEOSA formula so that equalization aid is restored to schools. This will help to bring school levies down and closer together across the state. Governor Pillen is correct that we need to front-load the Property Tax Incentive Act funds directly to schools and eliminate the mechanism of requesting an income tax credit based upon the amount of school property taxes paid. The Property Tax Incentive Act was created to distribute funds based upon the amount of school property taxes paid by repurposing these funds so that they are distributed according to property valuation as in LB1415 does not respect the original intent of this act. So attached are several documents. With the limited time we have here-- and I appreciate working with Senator Linehan over the years on this issue. She has introduced bills in the past that try to lower valuations within the TEEOSA formula so that we can increase equalization aid. And this targets funding to schools with higher levies. So I think that's an important thing as you guys are working towards a, a resolution to high property taxes, you need to target new funds or, or in this case, repurposing funds in a way that will go towards the higher levy school districts and bring those levies down and closer together to others. If you look at the chart and the graph page, that I think is probably the second page in your document, I'll point you mainly over to the right hand side with the graph. The black bars show the impact of

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redistributing based upon making changes in valuations in TEEOSA and I see my red light is on so I will stop here.

von GILLERN: Thank you, Mr. Welsch. I'll ask you a question. Could you finish your description of the bar graph?

DAVE WELSCH: Sure. Yeah, the bar graph comes from the chart on the left which basically tells how many school districts have those levy ranges, starts at 90 cents and works its way down to 20 and 10 even. The first column then after that is our current number of schools that are in each of those levy ranges. As you can see, there's quite a few up there at the top in the 90-plus and 80s. Actually, 61% of schools currently have a levy that are 70 cents and higher. If you distribute the money from the Property Tax Incentive Act according to LB1415, you can see that it will lower levies and will bring the number of schools down in each of those categories. Then the final part is if we would distribute that money according to the Nebraska Plan, LB1150, and we need to amend that plan. It started out in a different format than what we hope to do with it and we can certainly make an amendment to that to represent lowering ag land to 30%. The real property, which is mostly residential and commercial, down to 70%. As you can see, there are only 3 schools with the levy above 80 cents once this would be implemented. And I think that's the type of targeting we need for property tax relief in our state. So you take those numbers, move it over to the graph on the right, the first gray bar is our current levy and the number of schools in each of those categories listed in the bottom horizontal side of the graph. Then the striped bars are what would happen if you repurpose Property Tax Incentive Act according to the valuations in each school district. It basically just shifts them over 18 to 20 cents. It really doesn't bring levies down and closer together. It doesn't target the property tax relief. You look at the black bars under the implementation of the Nebraska Plan where we lower those valuations, therefore increasing equalization aid. As you can see the levies really pop up in the 50 cent range, 78% of schools would be in the 40, 50, 60% range.

von GILLERN: Let's see if there's another question--

DAVE WELSCH: All right. Thank you.

von GILLERN: --from the committee.

DAVE WELSCH: Yeah.

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von GILLERN: Thank you. Any other questions from the committee members?

BOSTAR: Yeah.

von GILLERN: Yeah, Senator Bostar.

BOSTAR: Thank you, Vice Chair. I'm interested in what you're saying, could you continue for a little longer?

DAVE WELSCH: OK. Thank you. I appreciate that. I mean, you guys got a big task ahead of you trying to lower property taxes and I don't know if we can get the new billion dollars in funding. And that's, that's the unique part of this plan, we're repurposing money that's already allocated in our state budget. \$560 million is already in the Property Tax Incentive Act. We actually come out to \$585 million in this proposal. You know, I've been doing these modelings on my own. I figure if I come within \$25 million on my first shot, I figured I was close enough. And, and, and we can also try to reclaim some of the-- or use some of the unclaimed Property Tax Incentive Act funds. I believe the numbers are around 20% each year that's been unclaimed. Take that times \$560 million, you've got over \$100 million each year that's been unclaimed. We certainly can add that to this and, and have an even bigger impact. The biggest thing, or one of the big things I'd like to show is in the chart at the bottom, you know, again, we got the levies on the left, 23, 24 levies. If you just distribute it based upon valuations as LB1415 does, it's about 18 cents across the board. Then the third column over shows the potential reduction if we use the Nebraska Plan. And as you can see, we're targeting the high levy schools, could reduce on average 33 cents, 32, 27. And then you get down to the current low levy schools and they don't receive as much money. Now to be clear, this plan will not give money to every school right now. They'll be, I think, maybe 10 at the bottom that won't receive any of this Property Tax Incentive Act repurposing. But you need to consider this the second year in a 2-year plan. Last year, those schools received foundation aid. You know, that was the area that the Governor wanted to emphasize last year was foundation aid. And that's great. We got money to typically low levy schools and nonequalized schools last year with the foundation aid. This year and the second year, I think we need to target the high levy equalized schools and actually create more equalized schools with this plan. This plan will actually create 134 new equalized schools for a total of 198. Almost gets us back to 15 years ago, prior to ag land tripling in value where we had over 200 equalized schools. So it does a nice

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job of rebalancing the valuations within the TEEOSA formula between ag and residential and commercial to what had been a historical distribution. And the last point I'll make is the bottom right side, average valuation per formula student. As you can see, those schools with the highest levies have the lowest valuation per student. That is the reason they have high valuation or high levies is because they don't have the valuation to spread that out. It's not because schools are spending too much money. I've been a school board member for 33 years, and there's not 1 year that I tried to ask for more money than what we needed to run our school. Because as a farmer and a landowner, I was paying a, a share of that. But as you can see, the schools with the highest levies have less than \$1 million per student to spread that tax request out over. And you get way down to the bottom, you have schools with \$2, \$3, \$4 million of valuation. That's why their levies are low. It's not because they're spending more or less money, it's due to the valuation that they have to assess the levy again, so.

VON GILLERN: Thank you.

DAVE WELSCH: Thank you for your time.

BOSTAR: Thank you.

DAVE WELSCH: Thank you for the question.

VON GILLERN: Any other questions from the committee members? Yes, Senator Murman.

MURMAN: Yes. Thanks for testifying again today. With the Nebraska Plan, there is a big increase in state funding to schools as you said, repurposing. What assurance do we have that the schools would have a, like, reduction in property taxes with that increased funding?

MURMAN: Right. Yep, that's a good question, been asked many times. My first answer is that most of that increase funding to schools will be lowering property taxes because of the locally elected school boards. I have faith in myself and the 1,700 other locally elected school board members across our state. You know, there's, there's-- you know, there's different ways we could go about doing this. As you can see, if we implement this plan, there's only 3 schools with the levy above 80 cents. And I believe some of them already have in place a levy override, because they're exceeding the current \$1.05 levy lid. I don't have a magic number here. One possibility could be lowering the levy lid once we repurpose this money. Again, this is not new money.

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The attempt is to try to spread this out to schools in the same fashion or as close as possible to what the Property Tax Incentive Act did, which is the more taxes you pay, the more money you get back. We're trying to give this money to the schools that pay-- property owners that pay more in taxes. So the general answer is there's no guarantees in this life. But, but I think the, the efforts have been made to lower levies across our state with the foundation aid and now with the-- if we repurpose the Property Tax Incentive Act.

MURMAN: Thank you.

von GILLERN: Any other questions? Seeing none, thank you, Mr. Welsch. Appreciate it.

DAVE WELSCH: All right. Thank you.

von GILLERN: Next proponent.

JIM KAMM: Thank you, von chairman-- Vice Chairman von Gillern, distinguished members of Revenue Committee. For the record, my name is Jim Kamm, J-i-m K-a-m-m, and I'm the Tax Commissioner for the state of Nebraska. I'm here today as a proponent to support AM2672 for LB1317. As Senator Linehan said, AM2672 provides the Department of Health and Human Services with the process to setoff delinquent child support liabilities against casino winnings, pari-mutuel winnings, and sports wagering winnings through the Department of Revenue. This amendment also allows for the setoff of additional state liabilities after child support is fully satisfied. That's the key distinguisher here with the Department of Revenue, the Department of Labor, and the Department of Motor Vehicles. We currently have a place-- a, a, a-- we currently have in place a setoff process for lottery winnings for child support in this process, which will be very similar and has worked very well. And working with DHHS collaboratively on this amendment, our policy section discovered that child support did not have priority over tax liabilities with respect to the lottery winnings today in that setoff program so this amendment will also clean that up. It modifies a lottery setoff priority to be consistent with the gambling winnings setoff priority by giving child support first priority. DOR stands in support of AM2672 to LB1317 and encourages this committee to support the efforts of DHHS and assisting child support collection efforts, so. Appreciate your time today, be happy to try to answer any questions you might have.

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von GILLERN: Thank you for your testimony. Any questions from the committee members? Seeing none, thank you, Commissioner Kamm, for being here.

JIM KAMM: Thank you very much.

von GILLERN: Any other proponent testimony? Seeing none, any opponent testimony? Anyone who would like to testify in opposition? Seeing none, anyone who would like to testify in a neutral position?

JUSTIN BRADY: Senator von Gillern and members of the committee, my name is Justin Brady, J-u-s-t-i-n B-r-a-d-y, appear before you today as the registered lobbyist for WarHorse Casino and for the Nebraska Horsemen in a neutral capacity. And I will preface it that we support the idea in the concept that HHS and the Department of Revenue and Senator Linehan are doing here. There are some technical changes that we were working with the administration on so that's why I want to come in, in a neutral capacity and just let you all know that we're, we're looking at those things. I think as Ms. Barrett said, there are other states that are doing this. Iowa has it. I think Iowa law is one that would be well for us to follow. I-- it's not as easy as just saying the lottery does it so let's put it on private business. Because right now for the lottery to get this information, it's still-- the state government is sharing it inside state government. So how else then do you take confidential information, make sure the private sector gets it, acts accordingly and-- but isn't held liable for that information if it were provided incorrectly. I mean, those are some of the things. I would also just point out, I think the \$1,200 comes from what is a taxable event, typically by the federal government. That's when a W-2G form is required on the casino side. Horse racing, it's 300 times the bet if it's above \$5,000. So I mean there are different things, just some of those technical things on how do we-- how do we trigger this so it is when it is a taxable event that we also collect any past due taxes. I would bring up, you know, one gambling system that's not listed in this bill is the skilled gaming machines. So I would also say that's not something we have, but it is something out there that also will be providing jackpots across the state that could also be included as far as collecting this. And the last thing I'd just point out is the fines. We understand there needs to be some sort of punishment on actors if they don't follow it. The way this current draft says, the fines can be up to \$25,000, but the amount that-- like HHS, can turn in for back child support is \$25. So it seems to be that the fines maybe should be proportionate to what the collection is so as opposed to be required to collect \$25 off of

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Senator So-and-so's winnings. But also, if that doesn't happen, we can be fined up to \$25,000 doesn't quite seem to be proportionate. And the last thing I'll just point out, like I said, it's just working through all this. If I were to put in \$2,000 into a slot machine today and I play for 10, 15 minutes and say, well, I'm done losing and I hit cash out and I get a \$1,500 voucher, and I go to the window and cash out, I really was a \$500 loser. But under this bill, the way it's currently drafted, I'd have to then forfeit the child support as well on top of that because it would be-- I would be cashing in a check over \$1,200. So, again, support it. Just want to work through some of the logistics.

von GILLERN: Thank you. Any questions from the committee members?
Senator Bostar.

BOSTAR: Thank you, Vice Chair. Thank you, Mr. Brady. It, it-- and it sounds like there are some pretty straightforward things to clean up that, that I-- could probably be handled. But your last point about the instance where someone technically lost money and then cashed out, but under this it would be functionally seized in order to pay off arrears of taxes or child support, things like that. That doesn't strike me as a bug in the system, seems like a feature. Is there a reason I should think differently?

JUSTIN BRADY: Well, I would say more so from-- well, no different than if you went to the grocery store today and bought a pack of gum and gave them a \$100 bill, they're going to give you \$99 back. Should they then have to hold that if you owed on child support?

BOSTAR: I mean, if I've been neglecting my children.

JUSTIN BRADY: Right. Now-- well, I understand. I'm just saying that's where I think triggering that-- going back to that notion of when a W-2G is required, that's where we pull you aside off-- out of line and say, you know, Senator Bostar, you have to fill out this information, name, Social Security number. At that point, we get the information from you that we can run through the database. Every person walking up there that's not a taxable event to ask them to provide us with their name, Social Security number so we can then run them through the database, basically stops the operation of what happens at horse racing for sure, but also can do that in a casino.

BOSTAR: OK. Well, I, I look forward to talking to you more about this because, actually, I do like the idea that people who owe money to

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support their children and, and haven't been doing so, which are then taking their money and using it to go gamble, having a mechanism to rectify what is clearly a problematic situation seems great and we can find a solution where everyone can be happy.

JUSTIN BRADY: Perfect. We look forward to working with you.

BOSTAR: Thank you.

von GILLERN: Any other questions? Senator Albrecht.

ALBRECHT: Thank you, Vice Chair von Gillern. You mentioned the gray machine or the game of skill. Do you think it should be on the lottery as well?

JUSTIN BRADY: It currently is on lottery.

ALBRECHT: It is?

JUSTIN BRADY: Yes. And that was as I was saying that I think what-- as I understand what HHS and Department of Revenue try to do is say, OK, how do we do it in lottery and now let's move it on to the private sector. And all I'm saying is that's not as easy as a move because you-- with the lottery, you are already inside the Department of Revenue so the Department of Revenue was sharing information with itself.

ALBRECHT: OK.

JUSTIN BRADY: And so--

ALBRECHT: Very good. Thank you.

von GILLERN: Any other questions? I'll just ask you a quick question on that. If you're already collecting the, the, the W-2G, wouldn't it be a matter of just forwarding that on to the Nebraska Department of Revenue?

JUSTIN BRADY: Well, as I-- as I understand in talking with the administration, Senator, how this system in a perfect world would work is, like I said, you come in, you had a jackpot, we pull you aside and have you fill out the W-2G. As we're doing that, there will be a terminal that we then can type in your name and Social Security and it'll pop up and say, Senator von Gillern, \$20,000. And we know we can hold then--

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von GILLERN: Feel free to use another example. [LAUGHTER]

JUSTIN BRADY: Yeah. You asked the question.

von GILLERN: [INAUDIBLE]

JUSTIN BRADY: Right. But that's how I see the system working and then we would know we'd have to hold that back.

von GILLERN: OK.

JUSTIN BRADY: So if we just--

von GILLERN: All right. That makes sense.

JUSTIN BRADY: Yeah. Because right now the forms are turned over to Department of Revenue, but by the time--

von GILLERN: OK.

JUSTIN BRADY: --they get the forms, you've already left with your money.

von GILLERN: The taxation is a later event, this would involve holding the, the earnings--

JUSTIN BRADY: Yes.

von GILLERN: --withholding the earnings. OK. Thanks for the clarity and for changing the example. Any other questions? Seeing none, thank you for your testimony.

JUSTIN BRADY: Thank you.

von GILLERN: Any other neutral testimony? Good afternoon.

DUSTY VAUGHAN: Good afternoon, Vice Chair Gillern-- von Gillern and members of the committee. For the record, my name is Dusty Vaughan, spelled the D-u-s-t-y V-a-u-g-h-a-n, and I'm a registered lobbyist appearing on behalf of Fonner Park and Elite Casino Resorts. We agree with everything Mr. Brady just, just testified and I'll just bring up a couple other points. From the horse racing perspective at Fonner Park, because of the way horse racing works, tying up a customer while the check can, can cause that person to miss some races. In racing, there are a finite number of races, usually between 8 and 10 at Fonner Park, and taking the customer out of commission for a long period of

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time during the financial check can severely impact the handle because they may miss races. And a lot of that goes back to-- you know, there's about 20 minutes between races, but a lot of these folks like to research those races. And if they don't have the time to research, they won't be betting on that next race. And since we only have a finite number, that could be a problem logistically. From the casino perspective, Elite Casino, they're an Iowa company, so they've, they've dealt with a similar system there in Iowa that they're, they're currently doing across the border. They would like to see some changes in the amendment, AM2672, to make it more logistically sound. First, first being that the system check-- and I think Mr. Brady alluded to this-- should apply to federal-- the federal reporting winnings and not other winnings. Elite would also like to be indemnified if there was a mistake by an employee or a customer switches seats to avoid the debt collection system. Or if the Internet is not working, the system cannot be checked. What happens in that case? Are they responsible for doing that or, or-- we'd like to see that cleaned up a little bit. Confidentiality of information is obviously a concern. From the casino's perspective, they do not want that information, nor do they want to hold it. And like the businesses that collect sales tax in the state, it would be nice if the casino could retain a reasonable fee for doing the collection for the, the, the state on their behalf. We have also been in contact with the Governor's Office. I think we're confident we can come up with a system that works for everyone, for the third-party collector and the state. With that, I would take any questions.

von GILLERN: Thank you. Any questions from the committee? Senator Bostar.

BOSTAR: Thank you, Vice Chair. Thank you, Mr. Vaughan, for being here. What, what-- how does it work in Iowa? I mean, what's-- we've heard a couple times about how they do this in Iowa and it seems to work there. What are the differences? What are we talking about?

DUSTY VAUGHAN: So the biggest one, Senator, is, is it's, it's tied to a federal reporting requirement so when it hits that federal threshold that's when the casino runs a system check similar to, like, what we're talking about in this amendment. And I, I think that would probably work best here, too. We're just talking about a certain dollar number. If we tie it to the federal number and not put it in statute, we're not going to have two different systems if the federal number changes. So the federal reporting requirement will work best. They check it, a system that's been set up in Iowa, similar to what

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we're talking about in this amendment, they withhold whatever shows up in the debt, debt collection and then everybody moves along on their merry way.

BOSTAR: Do the tracks and casinos in Iowa get a fee from the state for doing the system?

DUSTY VAUGHAN: I'm going to have to check on that, Senator, I don't know about that. And this is from the casino perspective. As far as the horse racing, they have a different industry. I'm just speaking from Elite's perspective on that. I'm not really sure how they do it on the horse racing side.

BOSTAR: Do they have a system on the horse racing side now, do you know?

DUSTY VAUGHAN: I'm not sure, I'd have to check on that for you.

BOSTAR: Well, thank you very much.

von GILLERN: Any other questions from the committee? Seeing none, thank you, Mr. Vaughan. Any other neutral testimony? Seeing none, Senator Linehan, would you like to close?

LINEHAN: I will work with the administration and the neutral committees and try to figure out a way forward. I do think maybe the best thing about this bill is if you know you owe child support, you'll spend less time in casinos. So I think maybe that's it, and those gray machines probably should be included. So thank you.

von GILLERN: Any questions from the committee? Seeing none, thank you. That'll close our hearing on AM2672 and we'll open on LB1342. Senator Wayne.

WAYNE: Thank you, Chair Linehan. My name is Justin Wayne, J-u-s-t-i-n W-a-y-n-e, and I represent Legislative District 13, which is north Omaha and northeast Douglas County. This bill is very simple. A couple of years ago, I had this crazy idea of let's get rid of sales tax on residential water, it flew right through. Because when we keep talking about closing exemptions and taxes and what should be taxed and what shouldn't be taxed, I don't think necessities like food should be taxed. I don't think water should be taxed. And I definitely don't think residential use of electricity and natural gas should be taxed. I saw the fiscal note one day before the hearing. I know it's significant dollars, but that just goes to show you how regressive our

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sales tax on this is, that people who go buy a mortgage or get-- go get a mortgage, they don't lose their home because of the mortgage, they lose their home because of property taxes and utilities. And the one thing this committee has focused on over the last 5 years is figuring out how to lower property taxes. But the other side of that coin is utilities, and there is a rising cost of utilities and that is the nature of business. But we as a state should not tax those things that are fundamental: water, electricity. Your home is powered by natural gas or your stove. You're cooking for your kids. You shouldn't have to pay taxes on things that you essentially need. I've heard this from former Governor Ricketts to now Governor Jim Pillen that we should not tax the things that are essential. We live in a state where it's going to be cold 6 to 7 months out of the year. Hell, it might be 80 one day and 9 degrees the same day. So having electricity-- having electricity and heat and those things for your family, those aren't really optional. And if you think about it, if you can't pay for heat, the state will come in and take your kids if you don't have a proper place to live. So it's essential. So let's not tax it. Period. I got nothing else.

LINEHAN: Thank you, Senator Wayne. Are there any questions from the committee? Are you going to stay close?

WAYNE: Yes, I am.

LINEHAN: OK. Thank you. Proponents. Do we have any proponents? Good afternoon.

DOUG KAGAN: Good afternoon. Doug Kagan, D-o-u-g K-a-g-a-n, Omaha, speaking for Nebraska Taxpayers for Freedom. Nebraska does not charge sales tax on grocery store food. It does not charge sales tax on residential water usage. These exemptions stem from the legislative decision to not tax human necessities. In our Nebraska climate, we usually have very cold winters and hot summer weather so people require heat and air conditioning to live and work. These are similar necessities. Rising gas supply rates have increased the cost of natural gas. Imposed policies that cause natural gas production limits and low reserves are making it difficult to satisfy demand in the U.S. Therefore, our utility rates have climbed. Additionally, on both my electric bill and natural gas bill, the sales tax bases on not only the basic usage but on the total bill. Such taxes significantly and negatively impact anyone who uses natural gas or electricity to heat or cool their home or business. The necessity for utilities to update their old and crumbling infrastructure and to expand capacity for

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growing populations also have raised utility rates. Note that Alaska and 14 other states allow no sales tax levies on electricity or natural gas. If we want to reduce greenhouse emissions as a core reason to fight climate change, taxing a comparatively clean energy source like natural gas is not a good solution. Please advance LB1342 out of committee. Thank you.

LINEHAN: Thank you, Mr. Kagan. Are there any questions from the committee? Senator Albrecht.

ALBRECHT: Thank you, Chair Linehan. Thanks for being here and for your testimony. Do you know who those other 14 states are?

DOUG KAGAN: What was that again?

ALBRECHT: Do you know who the other 14 states are that do not tax?

DOUG KAGAN: I, I can look it up.

ALBRECHT: OK. Let us know.

DOUG KAGAN: I, I didn't-- I had it listed and then I figured, well, I'll just say Alaska and 14.

ALBRECHT: OK. I'd like to know who they are. Thanks.

DOUG KAGAN: I'll make a note.

ALBRECHT: Thank you.

LINEHAN: Thank you, Senator Albrecht. Are there other questions from the committee? Seeing none, thank you very much for being here. Are there other proponents?

DENNIS SCHLEIS: Good afternoon.

LINEHAN: Good afternoon.

DENNIS SCHLEIS: My name is Dennis Schleis. It's spelled D-e-n-n-i-s, last name is S-c-h-l-e-i-s, and I live in Omaha. Our OPPD bill for electricity and our MUD bill for natural gas has, has soared. I suspect that one reason that these bills have increased is because neither of these utilities have competition. So we have no choices about where we get our natural gas and electricity. If legislation would change to allow competitors to offer these services in Nebraska, I think our utility rates would drop. But meanwhile, any action would

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help, even if it was just a few dollars per month. With inflation still emptying our pockets, LB1342 would help our family budget. And I thank you.

LINEHAN: Thank you, Mr. Schleis. Are there questions from the committee? Seeing none, thank you very much. Are there any other proponents? Good afternoon.

CHRIS DIBBERN: Good afternoon, Chairman Linehan, members of the committee. My name is Chris Dibbern, C-h-r-i-s D-i-b-b-e-r-n, and I've been recently appointed to be the Nebraska public advocate for natural gas with jurisdictional utilities under the Nebraska Public Service Commission. One of my duties is to monitor and participate in legislation affecting consumers served by jurisdictional utilities. I want to support LB1342 and thank Senator Wayne and others on this committee who have been champions for natural gas in the past. LB1342 provides for exemptions for state and use tax for natural gas and other utility ratepayers. But I'm only here to speak on the natural gas piece of it. Natural gas energy, as you've heard, is an essential-- is an essential needed fuel in Nebraska during our cold winters. Natural gas ratepayers can use the Public Service Commission and the Legislature to help to make sure rates are fair, just, and reasonable. When the temperatures drop and the usage is high and expenses have occurred, you've been very helpful in the past. Larger commercial and industrial users negotiate a much better rate for natural gas, in general, because they have a, a, a, a year-long usage and more buying power so they're not exempt under this bill. Residential utility meters in many states, as you've heard about 14, I had time to look up Texas, Florida, Pennsylvania and Maryland, just to name a few, do exempt utilities from sales and use tax. Generally, only residential. There are a few suggestions I can give you to LB1342: one, insert the word primary residence to treat everybody so that we're just talking about the primary residence. And lastly, this issue, I too, as, as Senator Wayne talked about, looked at the fiscal note and it may be an interim study to review what other states are doing and to see how you can help ratepayers with a good idea over the summer if you feel like you can't do it yet. And I'd like to thank Senator Wayne and other members of this committee and the utilities themselves for seeking fair, just, and reasonable rates in the state. Any questions?

LINEHAN: Thank you very much. Are there any questions from the committee? Seeing none, thank you very much for being here. Other proponents? Good afternoon.

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JILL BECKER: Good afternoon, Senator Linehan and members of the Revenue Committee. My name is Jill Becker, spelled J-i-l-l B-e-c-k-e-r, and I'm a registered lobbyist appearing before you today on behalf of Black Hills Energy. I've been debating where we should be as a company on this bill and then decided that with Senator Wayne's opening we have to be in support of this on behalf of our customers. And more than anything, I just wanted to provide a little bit of background for the committee. Like you've heard some-- from some of the other testifiers, there are some other states who do exempt, primarily, residential utility bills from sales tax, but they do do it in different ways. And so that's something for the committee to consider. I did check within our footprint, and I think we've got Kansas and Iowa within our footprint that don't have a sale-- or, yeah, they don't have sales tax on their utility bills or for, like, in Kansas, the rate is actually zero. So technically they do, but it's my understanding that the rate itself is actually zero. So like the other testifiers mentioned, I was counting about 18 states, perhaps, that, maybe, do some type of exemption on residential utility bills. It kind of varies by state and how they classify these. And just for the information of the committee, our utility collects just over \$15 million. We did in 2023 on utility expenses. And I should note that the sales tax for a residential customer includes a tax on the commodity, even though the commodity is a pass-through, we don't mark that up, the quantity, the expenses to deliver that gas, there is a tax on our franchise fee itself. That's-- so the sales tax comes off, it is in addition to every and-- every and every-- every and any expense on that bill, basically, above the line. So with that, would be happy to answer any questions from the committee.

LINEHAN: Thank you very much. Are there questions from the committee? Senator von Gillern.

von GILLERN: Thank you for your testimony. On a, just say a \$100 gas bill, what, what portion of that percentagewise would be the, the fuel itself versus all the other fees, roughly?

JILL BECKER: That's a great question, Senator. And I know that we have an infographic on exactly that, but primarily the commodity is the largest--

von GILLERN: Sure.

JILL BECKER: --amount. So I'm, I'm not going to guess because I'm not remembering where it is right now, but it, it is actually the cost of

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the commodity, the actual usage of that customer that is the primary factor in the cost of their bill.

VON GILLERN: OK. It'd be helpful to know that if you could follow up with us. That'd be great.

JILL BECKER: Yep, I sure will.

VON GILLERN: Thank you.

JILL BECKER: Yep, I'd be happy to. Thank you.

LINEHAN: Any other questions from the committee? Do you know propane is taxed?

JILL BECKER: That's a good question. I, I don't know for sure. I'm not going to guess. I don't know. I'm going to say-- I would say-- I would say yes.

LINEHAN: Vice Chair says yes.

JILL BECKER: OK.

LINEHAN: All good. Thank you. Any other questions from the committee? Seeing none, thank you very much for being here.

JILL BECKER: Thank you.

LINEHAN: Are there other proponents? Are there any opponents? Anyone wanting to testify in a neutral position? Do we have letters? Yes, we did have letters. Senator Wayne, would you like to close? We had LB-- we had 2 letters, both proponents. One, MUD, and the Sierra Club and the Cattlemen. You planned this, didn't you? [LAUGHTER]

VON GILLERN: Wow.

WAYNE: I believe you set the schedule.

LINEHAN: I didn't plan on being-- you're the last one.

KAUTH: Oh, no, it's because it's your last one.

WAYNE: Cheers. So, first, I will answer any questions.

ALBRECHT: Isn't that sweet? Oh, sorry.

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WAYNE: Since there's no questions, I'll just start with--

von GILLERN: Do the committee members have any questions? [LAUGHTER]
Senator Bostar.

WAYNE: So I just left a group of kids, so I'm assuming fourth graders, from Lexington in my office. They were staying in the hallway so I showed them my office, sent from Senator Ibach's district. And so they asked me what are the flowers for? And so I just did this with Senator Lowe in my committee, that's why I left. In my community, we often talk about giving people their flowers. And, typically, we don't give people their flowers until they die. And so at funerals-- at funerals we, we hand out a lot of flowers and we talk about how great people were. And so one of the things that I'm making a conscious effort of, and what's happening in north Omaha, is we are trying to, literally, give people their flowers why they're still here. Oftentimes, especially in this job, we don't say thank you. So this is going to be a little emotional, but I'll get through it. Senator Albrecht, you were the first person I told my story to around abortion. That was always passionate to you and you were always there. And one year you almost had Senator Geist vote-- get me to vote for it. But I always appreciate the honest conversations we had around tough issues. And today your bill came out of my committee. I was your fifth vote. But part of that was is over the time you go through so many things that you all younger will experience. And I just appreciate your honesty. You helped me be a better senator. You always told me about things in your district that I wasn't thinking about and I think that helped us be successful. So I want to thank you for that.

ALBRECHT: Thank you very much.

LINEHAN: Not enough words can describe you, Senator Linehan, more than a colleague, more than a friend, you are considered family. Through our craziness of redistricting to all of our fights on the floor, some you were with me, some you were against me. But here's what I will say, and she's going to get mad when I say this, but if Senator Linehan was a man, they would have nominated her for the Governor. She has done more in property tax relief and tax policy in her time as committee Chair than anybody else has. You have spent countless hours of spreadsheets and calling and yelling at me about those spreadsheets and numbers that I think people will never know. You have fought for north Omaha, you have fought for your community, and you have fought for western Nebraska in ways that I aspire to be. You have helped me be a better senator and a better person. Definitely a better father,

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because I would have been so hard on, on so many things. I just really appreciate the time you take to make sure things are running smoothly, that roadblocks that sometimes we don't see, we mention and we talk about, but the ultimate goal of figuring out how to get it done. And your tenacity has led to over \$1 billion in property tax relief but, more importantly, delivering tons of resources to my community. I can honestly say none of that would have happened without you and I appreciate it. Thank you.

LINEHAN: This is not fair. I told everybody not to cry. Don't you dare cry.

WAYNE: I didn't cry for those. I just want you to know. So thank you.

LINEHAN: I'm not prepared to respond, but I have enjoyed working with you so much and we're not done. And I, actually, like the bill you brought today, maybe it helps fit into a puzzle that we have to figure out. And you did. And, actually, we should give-- even though I'm mad at him right now-- Senator Chambers some credit. He brought that bill for, I don't know, the whole time he was here to do away with tax on water. And so I still remember the day Governor Ricketts, if we get to work with him a lot, he doesn't get irony too well. [LAUGHTER] So we're sitting in a meeting-- we're sitting in a meeting talking about not taxing tap water-- and the year before we had tried to tax bottled water-- you probably remember this-- you'll remember-- and he was no, no, no. And then we're in this meeting about tap water and he goes, you know, we don't tax bottled water. And I'm like, yeah, I know, and that's how we decided not to tax tap water.

WAYNE: And so I stole that line for the floor. And I kept saying, so if I go in the back and pour it out the faucet, I'm taxed. But if I buy it from Kwik Shop, I'm not. And I was, like, thanks, Ricketts, I appreciate that.

LINEHAN: Yeah, [INAUDIBLE] a lot. So we have a lot of work to do. How many days do we have left?

ALBRECHT: 25.

LINEHAN: 25?

WAYNE: Not that she's counting or anything. [LAUGHTER]

LINEHAN: I'm counting so we don't come back.

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WAYNE: That's true.

LINEHAN: So thank you very much. And it is very, very fitting that you're my last hearing, Senator. So thank you.

WAYNE: That's why I didn't get mad, so I appreciate it.

LINEHAN: Thank you.

WAYNE: You guys have a wonderful day.

LINEHAN: Did anybody have-- wait a minute-- did anybody have any real questions? [LAUGHTER] I, I did read these, didn't I? Did I read them? Oh, Senator Albrecht, has a real question.

ALBRECHT: Thank you, Chair Linehan. And thank you for the rose. Appreciate it. Thank you for recognizing what we've been through, but we're only getting started. We've got a lot to get done today-- in the rest of this 24-day session. But, you know, you've taken on a lot in Judiciary. And I know at this time of the year everybody can get a little emotional for a lot of different reasons, but the bills that you've brought have been for your neighborhood and you really have done a lot for your district and so has McKinney. And people just need to understand that we all defend them in ways that people just wouldn't understand. But at the same time, what you have done for the state of Nebraska with the sometimes we think crazy bills but simple bills are much appreciated.

WAYNE: Thank you.

ALBRECHT: And I think this is a great bill.

WAYNE: Thank you.

LINEHAN: And you did a lot for western Nebraska, too.

ALBRECHT: Oh, yeah.

LINEHAN: The whole Inland port thing. And you worked with, yes, some of the members who are no longer here who were quite difficult, but you managed to get through it so thank you very much.

WAYNE: Thank you.

ALBRECHT: OK.

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LINEHAN: We're done.

ALBRECHT: That's it.

LINEHAN: What Legislature is this? One hundred and what? One Hundred Eighth Legislature's Revenue Committee hearings are over.