

March 23, 1981

LB 167

frankly we haven't discussed this either in the committee, I have heard you talk about it in private. I almost think I understand it but everytime I think I understand it I don't and I think that there is others who have got to be feeling the same way I have since I have worked real hard at trying to understand it. And do you think we could maybe separate those and offer those on Select File?

SENATOR WARNER: No, I would rather take them up now, up or down, one at a time.

SENATOR NEWELL: Well, I would like to separate them... (Interruption).

SENATOR WARNER: This is a very simple amendment, Senator Newell. I understood you agreed to consider the greenbelt in a separate bill...

SENATOR NEWELL: On the greenbelt.

SENATOR WARNER: ...which I agreed to do.

SENATOR NEWELL: Right.

SENATOR WARNER: These other changes are, you know, the first one I don't care whether you do or not. It doesn't change a thing. The bill drafters, those I have talked to, I think Revenue staff does not agree..disagree that it would clarify when personal property tax becomes delinquent and from what date the tax is to be paid. The one on inheritance tax, you know, there is no one in here that could make me believe that it is proper to have the estate tax one way....

SENATOR NEWELL: I think you are right, Jerry.

SENATOR WARNER: ...and the inheritance tax figured a different, they are both due the same day. The third one, the last one, we can deal with here and, philosophically, we can handle it separately and it is whether you think the taxpayer should pay a fourteen percent interest rate for a mistake made by the state government, not of his own making. I don't think they should. If you think they should, we can resolve that issue, up or down, and let it go.

SENATOR NEWELL: If it is all right, let's divide it, under the greenbelt first; the technical amendment let me check on; the inheritance thing, I need to analyze, that is one I have a problem with because I don't really understand it totally. I am not saying I disagree with it or agree with it. I just