

January 13, 1982

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is simply not quite right. When you sign a contract according to the law of the State of Nebraska, when you sign a contract, if it is a tax paying party not a tax exempt contract, in other words, the amount of rate of the contract is determined at the time you sign the contract. Take a million dollar contract, for example, half of it is material. You buy that material. If the rate changes one percent that means \$5000, for example, that the contractor would be penalized if the rate went up during the process of the contract. By the same token, if it went down the state could get back \$5000, and as far as putting a provision in to the effect that you could pass it on to the owner in the event of a change then you are doing nothing but penalizing the owner of the building that you are building. He then has to pay \$5000 extra to get his building beyond what he anticipated and what he mortgaged for and what he prepared his money for, he was caught with having to pay \$5000 extra. Now as far as expense of administration, that is so insignificant that it's pathetic because of the fact that the Department of Revenue doesn't do anything now. The contractors do all the bookkeeping. Anytime the Revenue Department wants to they can go out and audit any contractor they want to, but that is not an extra expense. That is the normal course of business where the Revenue Department is concerned. As far as the combine is concerned, if I go out and buy a combine today, the tax rate in effect today is based on the price I agreed to pay today regardless of when the combine is delivered. It can be delivered six months from now. The amount of tax I owe and I am going to pay is based on the sales price that was in effect today that I agreed to. The rate of tax is based on that amount and that is what I have to pay. It doesn't make any difference when the combine is delivered. In the construction project it does because of the fact that you are not buying the material for maybe a year to a year and a half later. And it is for that reason, you know, there just wasn't a legitimate argument brought up against this particular bill that would give a legitimate reason for killing it. For that reason I ask you not to kill this bill.

SENATOR NICHOL: Senator Warner, did you wish to close?

SENATOR WARNER: Just briefly, Mr. President. I suspect there may at least be some, I don't know anybody that orders the \$80 and \$100,000 combines and then pays for them the day of the order. Almost without exception I think they are paid for on delivery, if then. But that would be the tax rate that would be...that we would pay. Again, my concern is the precedent, it can easily be expanded. You can make a logical case for other like examples.