

May 22, 1991

LB 829

we introduce it again tonight. I'll bet we could get 20 votes tonight. Thank you.

PRESIDENT MOUL: Thank you, Senator Rogers. I'll now recognize Senator Abboud followed by Senator Dierks, Kristensen, Bernard-Stevens and Chambers. Senator Abboud.

SENATOR ABBODD: Madam President, I'd like to give my time to Senator Wickersham.

PRESIDENT MOUL: Senator Wickersham.

SENATOR WICKERSHAM: Thank you, Madam President. Just briefly, as this debate began I began wondering about where we were going and what we were actually doing because I hadn't seen the language of the amendment and I have...personally I have always not been philosophically opposed to sales tax on services. I've always thought that maybe that was an area that should be taxed, but I went up and I read the amendment, and as soon as I did that, I was immediately concerned because there are no definitions in the amendment, there are no standards in the amendment. Literally I don't think you could tell what you are going to be taxing. As many of you know, I am an attorney. I think I could easily go back to my office and create all kinds of fees for services that are not taxed under the amendment as it is now presented, and my clients would be quite happy to have me do that and I think that other lawyers would be able to do the same thing. I think accountants would be able to do the same thing, engineers and other professionals. I think if we are going to do this, we need to take some time and we need to carefully define what we are going to consider to be legal services or architectural services or engineering services. It is inappropriate and insufficient to simply use those words alone in a statute and expect to have any kind of a desirable result. I am like Senator Lindsay, I wish that this matter had been raised in committee hearings so that we could understand exactly what we thought, who were going to be subject to this tax and to make sure that it was properly administered and collected. I do not believe that is something we can leave up to the Department of Revenue by rule and regulation or other means. I also listened with some concern to what Senator Landis had to say about LB 829. I do not believe that 829 is a solution to our tax problem. It is a device only for raising enough revenue to reimburse the political subdivisions for the losses that they will incur if we take all personal property tax