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would be a business tax just like the...the arguments for the personal property. The...the other areas, I guess, in this debate is the whole issue of where do we want to go in terms of our tax policy?

PRESIDENT MOUL: One minute.

SENATOR HALL: Do we want to have a dynamic base? Do we want to take a look at having some tax growth, building in the kind of factors that sales and income tax represent? Personal property tax has problems. It always has. It's self-assessed. It is stagnant. It is, you know, underreported, excessively underreported. Those are the kinds of things, I guess, you have to weigh one against the other, one that's dynamic, one that is growth oriented, one that cannot be escaped unless the Legislature gives the exemption, they can't escape the sales and the income tax. Personal property, you know, with a 30 percent reporting rate, not only can it be escaped, it has been and it is amazing to the extent that it has been an escape with regard to the underreporting figures that the Department of Revenue supplied us. Again, I would urge you to oppose the amendment to the amendment.

PRESIDENT MOUL: Time.

SENATOR HALL: Thank you.

PRESIDENT MOUL: Thank you, Senator Hall. Senator Elmer. Senator Elmer, there is no one else wishing to speak so I will go ahead and recognize either Senator Withem or Landis for closing. Senator Withem or Landis.

SENATOR WITHEM: I will start and then if Senator Landis has words, I would yield the remainder of the time to him. This is...and I think Senator Hall is correct, we have had a good discussion regarding the element of sales tax on services. And the...and I was pleased to hear people making remarks, with which I agreed, which were basically that sales tax on services is not a good tax policy at this point of view. Was particularly impressed with the arguments that if the state government continues to give away its revenue base to local governments, and that's, in effect, what you're doing here, we will have no state tax base to fund state services. The local option sales tax was one example that was used. Now if the sales tax on services is dedicated as replacement revenues for