

February 21, 1992 LB 1120

SENATOR NELSON: Maybe Senator Wickersham can help, but that was what they were telling me that the irrigation rates and so on to the farm...out around McCook, Nebraska and Imperial, wherever it is, that their rates were going up and I thought, oh boy, that's a hefty little boost. It's the bind that we're in. Other people do it to us and we have no recourse. I don't even know if they could legally could do that, but that was the concern.

PRESIDENT MOUL: Thank you, Senator Nelson. Senator Warner, do you wish to speak to this amendment?

SENATOR WARNER: Madam President, members of the Legislature, just briefly, but the whole...one of the problems with this whole issue of selective sales tax and this, of course, I'm sure as Senator Hillman has pointed out, really hits to...I don't know the number, but a handful of major employers, manufacturing plants that have heavy reliance on the utilization of electricity because of their...the method of production that they have. It seems to me it is exceedingly difficult to justify the selection of a handful of manufacturing entities in the state they hit with this kind of a tax. It seems to me there has to be other better ways that they participate in the cost of government and to hit them with a high consumption of electricity over which they have no control if they are going to produce anything at all. So I think Senator Hillman's amendment certainly has merit, something we need to consider very seriously when we're dealing with these selective taxes, that they are easy to vote yes on to do, because it doesn't affect many but the few that it affects is a major, major impact.

PRESIDENT MOUL: Thank you, Senator Warner. Senator Hall.

SENATOR HALL: Thank you, Madam President and members. Again, I rise in opposition to the amendment and I just pushed my button to respond to Senator Warner's comments because the argument is made it is a selective tax. The tax applies to all businesses that are out there. It's an exemption that is being removed. It is being removed at half the rate and it's the...the argument is is that it will only adversely impact a few large businesses, but yet the proponents of the 3-R proposal argue that one of the merits of it is is that it attacks those centrally assessed companies, those large few select companies that rely heavily on personal property and the basis for depreciating it on the federal income tax level. You can't have it both ways, folks. You have to stop the arguments that don't wash both ways and