

February 25, 1992 LB 1120

Senator Conway's bill.

SPEAKER BAACK: Thank you, Senator Moore. Senator Hall, you're next.

SENATOR HALL: I'll pass.

SPEAKER BAACK: Anyone else wishing to speak to the motion by Senator Lynch? Seeing no one, Senator Lynch, do you wish to close?

SENATOR LYNCH: Yes. Mr. Speaker and members, just a couple of comments. One is that I agree with Senator Crosby regarding the business aspect of this, and I also understand the seriousness as it applies to the local jurisdictions of government, especially the school districts. I raised the issue seriously but I also responsibly, I think, understand the consequence of this without closing all the doors behind us. But as far as being in business is concerned, everybody that works for a living is in business. You think that the boss that pays the bills is the only one who is in business? Business isn't accomplished unless he has some working stiffs there somewhere in the plant, the operation and the office working with him, whoever that might be. Those employees are every bit a part of the business and in business as the people that get credit for owning the business themselves and we should begin to understand that. It's important that to understand that we have to also support fairness and equity and uniformity as it applies to how we tax and that's why the tax, the personal property tax on vehicles is so basically unfair. It's possible that somebody could work for someone in an ag-related business and pay a personal property tax because they drive out from their small town to work on the ranch, but the person who owns the ranch doesn't pay a personal property tax on the car he uses to drive back and forth to town. It's too bad Tim Hall wasn't Chairman of the Revenue Committee back in '76, maybe would have forced the issue regarding making up those funds when all of that personal property was totally exempt and, for the record, I also want to tell you that Senator Warner, Jerry Warner did, in fact, oppose at that time that legislation and I appreciate that kind of consistency and, in fact, integrity as it involves these kinds of legislative issues. Senator Schmit did try, there's no doubt about it. Lawsuit notwithstanding then, that kind of an exemption should have been withdrawn. The effort made on the floor to totally exempt should have been dropped and it should