

March 9, 1992

LB 1063

SENATOR MOORE: I'll...

SENATOR WARNER: So, I think I would vote no, yes.

SENATOR MOORE: Well, then...

PRESIDENT MOUL: One minute.

SENATOR MOORE: ...it's not...I don't know, once again I need to look at Senator Schmit's amendment, but I think Senator Schmit is bringing up a very valid point, because there is a variety of people that I don't know how numerous they are in the State of Nebraska that have paid personal property tax under a variety of mechanisms right now, depending on how different county assessors levied that. I think this Legislature ought to take some action to state what our intent is, if 1063 passes, and if it doesn't pass, either way. Like I said, I don't know if Senator Schmit's amendment by itself does that. I think he raised a very good point because the Legislature ought to voice its intentions on this matter. And it's certainly my intention that if...regardless if 1063 passes, or if we end up exempting all personal property from taxation for '92, any of that tax collected, this body should be very clear that that should be paid back.

PRESIDENT MOUL: Thank you, Senator Moore. Senator Schmit.

SENATOR SCHMIT: Madam President, I have a question of Senator Warner. The question is this. At the present time, the tax has been reimposed upon farm equipment and, therefore, the State Tax Commissioner sent to me the sections of the statute which provided the authority for the collection of that tax when a business is going out of sale or a farm is having a sale. My question to you is this. How can a county attorney recommend to their county officials that they can refund a tax which was collected legally and upon what basis does that county attorney make that decision?

SENATOR WARNER: I understand...Senator, I have not seen the opinion from some county attorneys, but what I understand is that they have trouble, the assessor or the county officials, that those tax...county treasurer probably, that those taxes that were collected under the conditions you describe could be refunded and I would assume the basis is that those are taxes