

do have some concern that we may be getting into the issue inadvertently of whether this is a property tax when you...if the result of this is to identify personal property, which site is not in Nebraska, is somehow or other not subject to the depreciation surcharge. And with those comments, I probably will not vote until I'm clear as to the impact. If there is not a problem with the impact that I'm mentioning, then certainly it can remain in the bill. But if it does add a problem eventually for the defense of LB 829, then I would probably come back with an amendment to strike it.

SPEAKER BAACK: Thank you, Senator Warner. Senator Hall.

SENATOR HALL: Thank you, Mr. Speaker, members. I rise again to support Senator Crosby's amendment. I don't believe the concerns that Senator Warner raises are there. That is ..clearly is not the intent, nor do I feel that it would be an effect with the adoption of the Crosby amendment. Clearly, it was not the intent, as Senator Warner pointed out, not even the Department of Revenue, who I guess were the catalysts for this issue because of their determination of the surcharge as it related to partnerships. And yes, Senator Warner, it is subchapter S corps. They showed, at the hearing, to either oppose or testify in a neutral category. So there is not a problem, I do not believe, with the issue that Senator Warner raises with regard to potential ramifications of the property tax issue. It clearly is an income tax issue, the surcharge is without question income tax based. And I do not believe that anyone could make that kind of connection that Senator Warner raises a concern about, although I do appreciate the concern. I don't...it clearly was not the intent of my support for it, for that purpose, and I don't think it was Senator Crosby's intent by offering the amendment. I think all she's trying to do is get her bill passed this year, and I think that's all we're doing here. I don't believe that there is any adverse impact on the legislation at all, so I would urge the adoption of the Crosby amendment.

SPEAKER BAACK: Thank you, Senator Hall. Senator Nelson.

SENATOR NELSON: Mr. Speaker, I had my light on a minute ago, and when Senator Hall spoke and said there was no problem with this, I turned it off. But I'm not so sure about that. Naturally, I'm not...I didn't sit in Revenue Committee and I just want the body to know I do attend income tax or tax classes