

April 3, 1992

LB 719A, 1063

have abused that portion of the taxpayer enough. There is no problem with the corporate structures who have six-figure attorneys to keep their people on target and to argue their defense. There is no comparison between that entity and the average taxpayer.

SPEAKER BAACK: Time.

SENATOR SCHMIT: At this time, we ought to vote for the average taxpayer.

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

SENATOR WARNER: Mr. President and members of the Legislature, just a couple of comments in response to some of the comments of Senator Schmit that were unrelated specifically to this amendment. It has been brought to my attention that the amendment which is filed deals with how railroads are taxed, that some people thought it was filed as an amendment to the amendment, which would preclude under the rules of the Legislature amending it. That is not how it was filed. It is filed to the bill and it can then be amended in any fashion that the body wants. I would not have attempted to offer an amendment of that nature that blocked out, by virtue of the process, attempts to amend it. So I want...if anyone believes that that amendment is coming later as an amendment to the amendment in order to preclude amendments to that railroad, what we refer to as the railroad amendment, I want to assure you that is not how I propose to have it handled. But, again, also comment was made that that refund provision that's in here, when we did argue that on LB 1063, I had stated, which was clearly my understanding, that that authorization in the statute was not needed and that those refunds could occur and it had been suggested to me that there were...even placing it into statute might create a potential problem with the computation of tax issue. Since then that's been cleared up. That is not a concern and the refund then is put in there as a clarification of the accelerated property tax that was collected on various individuals or businesses that either went out of business or otherwise had sales that substantially eliminated any personal property that they might have on which tax would...was due to be assessed as of January 1 of this year, with the tax to be paid under the existing Supreme Court decision December of this year. But, aside from that, again, to address the issue specifically, I am of the opinion that if we make a mandate of eliminating any