

July 16, 1991

LB 6

and equitable way and not one where the cards were stacked against a small minority of the personal property taxpayers from the beginning.

SENATOR WARNER: Time.

SENATOR SCHMIT: I would ask you to oppose the amendment.

SENATOR WARNER: Senator Kristensen, followed by Senator Elmer. Senator Kristensen.

SENATOR KRISTENSEN: Thank you, Mr. President, members of the body. Senator Hall, could I ask you a few questions?

SENATOR HALL: Yes.

SENATOR KRISTENSEN: This bill contemplates taxation of personal property for the tax year of 1991 and I assume that the intent is to implement six...giving us some mechanism for implementation of collection of the tax. Right?

SENATOR HALL: Yes.

SENATOR KRISTENSEN: What...what date do we go on for ownership of a property for valuation purposes?

SENATOR HALL: January 1.

SENATOR KRISTENSEN: Okay. If I'm an assessor...

SENATOR HALL: Yes.

SENATOR KRISTENSEN: ...then I'm going to go out and I'm going to take personal property tax forms like we currently have them and I'm just going to send them out to almost everybody who I think may have property that could be taxable?

SENATOR HALL: No.

SENATOR KRISTENSEN: Okay.

SENATOR HALL: The way the bill reads is the assessor would make them available.

SENATOR KRISTENSEN: So people would have to come in to the