

March 25, 1996

LB 299
LR 206

in effect, it does affect a number of communities. If they would have a sudden rise in their sales tax, that top box, that restricted funds, all those have to live in there. So if one of those goes up, you're going to have to have the other ones go down if you're going to live within that expenditures. If you have, for example, and you want to start a landfill and you're doing those things and you call it an enterprise and you're doing that, that's, those fees are going to be generated in that are allowed to grow, as long as you keep plowing them back in and using that operation. But if you're shifting some of that money over to general fund, that's going to be restricted fees and you're not going to be able to do that. Also, remember if you, for example, have a landfill and you want to buy something like an incinerator or some capital object, that's going to be within the capital improvement part, where if it has a useful life of more than five years it's going to be outside of those restricted funds. And so if you can, if you can try to remember, as you explain it to your constituents or to the cities, the two boxes, one that has the restricted monies in there, which is going to be the lion's share of them. The other is an unrestricted box, and things, you know, like golf fees and so on may well go in that unrestricted area. But if you're going to make a profit with those things and push them over in to general operating, I think they become a restricted fund and then you're subject to our limitations. I had...and my light was on and I didn't get a chance, as, Senator Janssen, as you and Senator Bromm begin to do this task force, I'd like to keep this in mind, if I could. The (LR) 206 Committee that we had through the summer began to identify all the areas of property tax users. And so part of that system, although it's not exactly 206, was to identify what we've done to collect property tax. The next step, as I see it, and I think a number of people in Revenue, as we begin to look at this,...

PRESIDENT ROBAK: One minute.

SENATOR KRISTENSEN: ...if we're going to put restrictions and levy limitations in there, what tools do I need to give to the schools, the cities, and the counties for them to live within these limits? And so I'd like to see your task force not just set up a, here, you're costing us this much money with an unfunded mandate, but identify those mandates that could be relaxed or changed in some how to allow people the flexibility to live within those restrictions. Because otherwise all we're