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it to me. Am I correct as I read the bill, the Section 179, accelerated depreciation would be added back in for the calculation, so long-term depreciation, things that you're going to depreciate five to seven and, in some cases, a little longer, wouldn't count as income?

SENATOR SCHIMEK: Senator Baker.

SENATOR BAKER: That's correct. This is just Section 179, which is considered actually to be...it is a deduction, so that would be added back in to income guidelines to set child support.

SPEAKER KRISTENSEN: Okay. And, to me, that's even worse than the other one. If I was going to probably do it, I'd reverse that and say that 179 is probably the items of depreciation, if you were going to do any depreciation, that you wouldn't add back in because it's like a current expense. But this would take long-term depreciation and not include it...

SENATOR SCHIMEK: Time.

SPEAKER KRISTENSEN: ...for income calculation.

SENATOR SCHIMEK: Senator Coordsen.

SENATOR COORDSEN: Thank you, Madam President, members of the body. I wasn't going to speak on this bill, but listening to Senator Kristensen's presentation, I think it is important to do so. Number one, number one, if any self-employed person would take the steps to create for themselves a regular corporation and paid themselves a salary, none of these items that are currently being added back in would be added back in. And he can speak to that on his own time. I think what Senator Baker is asking for is some semblance of uniform treatment between salaried people, such as judges, and self-employed people, such as barbers and attorneys and farmers and shopkeepers and all those who are not incorporated as a manner of business practice. If 612 was to do what was right, I suppose Section 179, which is not a deduction, it's accelerated depreciation under the federal IRS Code; and a business entity, a business entity can deduct and I believe the figure's up to \$17,000 if their income is something less than \$200,000 net or words to that effect. I'm