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**SPEAKER KRISTENSEN:** Thank you, Madam President. I want to go back and just talk about how child support's calculated. Both parties submit to the court their incomes and they use their tax returns to, or their W-2s to verify those income levels, and then you go back and take depreciation that's claimed on your federal return and you add it back in and that counts as income, and the reason for that being is that, at least as Senator Baker's bill has it now if this becomes law, that is long-term depreciation. Now that's not...in the year of purchase, yes, there's money expended, but in the current year, once you get past the year of purchase, that depreciation, there is no expenditure, there's no additional money paid out. Depreciation is a federal deduction based on recapturing for investment. In other words, it's an incentive for you to buy equipment. That's the reason that you're allowed to deduct depreciation on your federal tax return. It wants to encourage people to buy capital. But, in terms of deciding what your income is going to be and what your disposable money that's available to support your children is, it's not a business decision. We're talk...this is more serious than just saving money because you don't want to pay it out. This is supporting your children and how much money should you pay to support your children. Now what...and I've had a number of farm returns that come in and don't like the fact. I also have a number of small businesses that come in. I have a number of large businesses, if they're...if they're not incorporated, that don't like the fact that they have to pay child support because of depreciation. It's a war and this is moving that turf to a different ground. This is a very slippery slope that we're going to go down here, because this is going to become the first exception to the child support guidelines. There's plenty of others out there. And I know it's popular. I know that I'm probably committing a cardinal sin with the Third District rural senators in standing up to oppose this, but this is really not a good process. This is very dangerous to do. And the reason it's dangerous to do is that you're able to manipulate your income based on depreciation. How many returns have I had come in at the end of the year and somebody says, boy, I'm going to pay too much income tax this year; I got to go out, let me refigure my income tax. And they come back in, all of a sudden I get a lot of depreciation that year. I buy a piece of equipment. I go borrow the money. You get to deduct the interest income...or