

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE  
Transcriber's Office

April 7, 1999

LB 271

if I understand right, would not be taxed if there's no production. But to help keep the cost of the airport down and more manageable, the county has chosen to lease that out and I just want to clarify, this property when it would be...have production taking place, Senator Wickersham, would it...it would, therefore, be subject to the property tax, correct.

SENATOR WICKERSHAM: Excuse me, Senator.

SENATOR SMITH: I'm sorry. The land around the Scotts Bluff County Airport runways, if it's produced...if it's producing crops and leased out, it would be subject to property tax, is that right?

SENATOR WICKERSHAM: Yes, under...if the committee amendments are adopted, yes.

SENATOR SMITH: Right. But if it did not receive any production, it would only be subject to payments in lieu of taxes.

SENATOR WICKERSHAM: Yes.

SENATOR SMITH: Okay. I guess looking at some other issues, let's take for example the gift shop here in the Capitol, would that be subject to property tax under this provision?

SENATOR WICKERSHAM: I believe it would be. I think that's operated by a private individual. I don't think that's operated by the Executive Council, and if it's operated by a private individual, I think the leasehold interest would become subject to tax, yes.

SENATOR SMITH: Likewise with the cafeteria.

SENATOR WICKERSHAM: Yes.

SENATOR SMITH: Okay. Getting away from property tax just a little bit, how about the copying machine in the local library that they charge for copies?

SENATOR WICKERSHAM: That's personal property and isn't