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LB 271

addressed in this particular bill.

SENATOR SMITH: Okay, at all?

SENATOR WICKERSHAM: This bill concerns only real property.

SENATOR SMITH: Okay. Take, for example, a school district that rents out its auditorium or gymnasium for community functions, would that, therefore, be subject to property tax?

SENATOR WICKERSHAM: I think because...I would think that because those are single events that that would not alone cause it to become subject to tax. At some point in time where it doesn't look like it's a school gymnasium anymore, it's an auditorium of some sort that looks like it's operated as a private enterprise, then it would become subject to tax.

SENATOR SMITH: Okay, thank you. I guess I...I would much rather see some clarification here that would basically iron some of these issues out and define the public purpose. Certainly, Scotts Bluff County Airport has not opted to keep the land. They couldn't sell the land around the runways if they wanted to and they are just trying to keep costs down. I think we need to look at some of these things and I would hope that some amendments could be drafted in the meantime and I really urge the body to consider these issues. Thank you.

SPEAKER KRISTENSEN: Further debate on the Wickersham amendment. Senator Wickersham, you're recognized to close.

SENATOR WICKERSHAM: Thank you, Mr. President. I agree that Senator Smith is raising issues that you need to consider and, quite frankly, I hope that in the...as the debate follows along that the kinds of questions that he is raising you will be able to answer to your satisfaction and make a judgment about how to vote on this bill. The amendment that is now before you, however, I would suggest to you is not controversial in and of itself and should be adopted as it is clarifying language and would ask your support in doing that.

SPEAKER KRISTENSEN: You've heard the closing. The question before the body is the adoption of the Wickersham amendment to