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include the kind of physical disabilities that might result in the same kinds of problems that are described for those with a mental impairment, then it is discriminatory. So, if you vote for her amendment in the position that it's in, recognizing only mental impairments that cause the kind of disability that she's suggesting, then you will indeed discriminate against those with physical impairments that result in the same kind of disability. And will you be able to maintain that position? And then the fiscal note is valid, and it's a little over \$14 million. Now there's another problem with the bill and that is how do you certify that someone is eligible for the homestead exemption under the standard in the bill? Our current process is that, for the kinds of disabilities that persons are eligible for, there are very distinct physical impairments and you go to a doctor and you get a certificate from your doctor and you fill out a form prescribed by the Department of Revenue. But the other portion of this bill says, for purposes of subsection (f), substantially limit, and that's the condition, you have to have a mental impairment that would substantially limit one or more major life activities. But to substantially limit means the individual is unable to perform or is significantly limited in the ability to perform an activity compared to an average person in the general population. When determining whether an individual's impairment substantially limits a major life activity, its nature and severity, how long it will last or is expected to last, and its permanent or long-term impact or expected impact should be considered. Now that language and the language that Senator Robak suggests to you is a standard that's included now in federal law, as I understand it, and it has to do with the Americans with Disabilities Act. But we don't administer that. Our Department of Revenue doesn't administer the ADA. How are we going to ask them to administer this standard? Who is going to make the determinations that someone met that language? A comparison with the general population, is that something as well that we're going to impose on physicians? Is a physician's certificate going to be sufficient? If the Department of Revenue has some question about the physician's certificate, are we going to result in appeals from their decisions? How are those appeals going to be determined? I doubt that this is a kind of a process that Department of Revenue, although they didn't appear and testify with regard to the bill, is going to find very manageable from their