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Mr. President. There was an amendment to the committee amendments offered. I do have other amendments pending to the committee amendments.

SENATOR CUDABACK: Senator Wickersham. Senator Wickersham, Chairman of the Revenue Committee, would you give us a quick review of the committee amendments, please. (AM0853, Legislative Journal pages 1063, 1352.)

SENATOR WICKERSHAM: Thank you, Mr. President. As you may recall from the discussion we held last week, this bill is brought to you in an attempt to implement an amendment to the constitution adopted by the voters last November. The purpose of the constitutional amendment and the purpose of the bill that is now before you is to allow for the full taxation or in lieu of tax payments for certain governmental lands that aren't used for public purposes. We have distributed to you a little checklist, if you will, that shows what the objects of the bill and the amendment are. You can work down through that in any of the various categories and check that against the wording of the amendment to see whether you think we've accomplished our purposes. And also I would suggest to check and see whether you think those are the purposes that we ought to be accomplishing as we attempt to implement the constitutional amendment. The committee amendment, as I've indicated in the previous discussion, follows the outline that you see here. It provides for the taxation of governmental property that is not used for public purpose or is not used for a charitable purpose, because that could also exempt it, and it provides for the payment of an in lieu of tax in the event you have governmental property that is unused for any purpose at all. And, primarily, the way in which we are trying to examine this issue and to see whether property is not used for a governmental purpose or may be subject to full taxation is through the issue of whether or not it is leased to a third party or second party, I should say. And you will see a considerable amount of language in the amendment addressing that particular issue and, in fact, the last action we took on this bill was the adoption of an amendment that said that leased property, leased public real property, I should also make clear that the bill and the committee amendment address only real property, would be taxed as if it was real property owned by the tenant. So I hope that