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SENATOR WICKERSHAM: It would have to, under those cir...it would have to apply to the tax year beginning January 1 of 2000. We could not retroactively cause property to be taxed.

SENATOR BEUTLER: Okay, thank you. Thank you, Mr. Speaker.

SENATOR CUDABACK: Thank you, Senator Beutler. Senator Smith, on Amendment 1204.

SENATOR SMITH: Mr. President and members, if Senator Wickersham would yield to questions.

SENATOR CUDABACK: Senator Wickersham, do you yield?

SENATOR WICKERSHAM: Yes.

SENATOR SMITH: Backing up to the top part of your handout, the leased portion, government's use being public, lessee's use neither public nor charitable and the outcome would be a tax to the lessee now there in the cleared space; the hay, for example, would have to be cut to maintain a safe atmosphere. So it's in the public's interest to cut that hay, and if that would be contracted or leased out to a farmer, that would automatically put it on the tax rolls even though the activities being carried out are in the interest of public safety?

SENATOR WICKERSHAM: Oh, I am sorry. Well, Senator, it seems to me we're beginning to discuss AM1206, is that what we're starting to do?

SENATOR SMITH: Not yet.

SENATOR WICKERSHAM: The touchstone is still whether the use by the governmental entity and the use by the lessee, whomever is making some use of the property other than the governmental entity, the owner, and I think it is necessary when we are using the word "lessee" in this conversation or to some extent even when we're using the word "lease" what we're really referring to is the use of the property by someone other than the governmental owner, and I think that's going to cause some excitement because there are various ways to do that. You can do that through easements. You can do that through licenses.