

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

April 12, 1999 LB 271

SENATOR CUDABACK: Senator Wickersham, do you yield?

SENATOR WICKERSHAM: Yes.

SENATOR SMITH: Okay, we've already discussed this ground at an airport that we have to mow the hay, so we may as well sell the hay. Well, as a taxpayer, I guess I would like to see the local political subdivisions, namely the county where I'm from, maximize their resources, and that would be to lease out the property for crops that can be produced and, therefore, raising as much revenue as possible to return it to the airport to defray the cost of operating the airport. Now moving along, let's use some other examples. The community college, you mentioned some multicounty taxing districts, the community college would be a good example. The gymnasium at the community college in Scotts Bluff County, Western Nebraska Community College, is used for many purposes, community concerts. They rent out the gymnasium for something other than educational purposes, would that be a test used to put that facility on the tax rolls?

SENATOR WICKERSHAM: If the predominant use of the property, and I'm going to go off on a little bit of a tangent here because, again, I think these are issue that are going to have to be resolved within the context of the bill, and if we have to come back and clarify them later, then we will do that, but my personal test would be if it predominantly begins to be used as a facility that doesn't have a public purpose attached to it, then, yes, it becomes subject to tax. If it has some incidental use, let's say you hold a wedding reception there, I don't know whether you can do that or not, but if it's just some incidental use, then that does not cause it to be subject to tax.

SENATOR SMITH: Okay. Thank you. I guess I would suggest then that the crop production on the clear zone at an airport facility would also be incidental then, wouldn't it? Since the primary purpose to hold the property is mandated by the FAA, that we have to hold the property anyway, we may as well make lemonade out of lemons.

SENATOR WICKERSHAM: Well, I...