

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

April 12, 1999 LB 271

it...there are all kinds of examples like that. I think that is one that, in those circumstances, be my personal view that subjecting the value of that portion of the building to tax doesn't offend me at all.

SENATOR SMITH: Thank you. I would argue that the Stackwood's at 52nd or 56th Street and Highway 2 here in Lincoln, the lease proceeds, if indeed that is a lease arrangement, go to a private entity, and the lease proceeds of the crop production at a local airport goes to cover the costs of the airport. And with this bill the airports around the state will incur a greater cost that will be shifted to the property taxpayer and I do not want to support increased property taxes. Thank you.

SENATOR CUDABACK: One minute. Thank you, Senator Smith. (Visitors introduced.) Senator Wickersham, there are no further lights on for the committee amendment. Did you wish to close on the committee amendments?

SENATOR WICKERSHAM: Thank you, Mr. President. The committee amendments address the specific issues of governmental property. There are other issue...other issues in the bill that have to do with property owned by foundations, private foundations, but the committee amendments address the issues of governmental property. And, again, I would suggest to you that the committee amendments are deliberately unspecific, if you will, hope I didn't coin too awful a word there, about some instances in which the provisions of the bill might or might not be applied. We cannot answer some of the questions that were raised until we see what the practical applications of the bill are and then I expect some of the issues that are being raised will be back to us for further decision. I don't know if we could draft a bill at the moment that would answer all those questions and really make right decisions about them without further examination. But, in broad scope, what we are attempting to do is provide a framework in which we can implement the constitutional amendment and the constitutional amendment says that we're going to be allowed, as a Legislature, to provide for the taxation of property, that is governmental property, that is owned by a governmental entity but not used for governmental purposes. Now, whether it's not used by the government itself or not used by someone else for a governmental purpose is a purpose of the