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retiring farmer, but the point is really that access to capital is the need of a young farmer, something that is realistic in size that they can tie into, in this case in a 3-year lease, and if it's successful, they should be in a position to either lease it again...continue to lease it without the benefit of the credits or...and/or buy it down the road. And I think the access to capital is the critical thing. If they have good years, this should be a major boost. If they do not have good years, it's going to be very difficult under any circumstances. But this is the effort to do that. I hope that you will consider this as a matter of policy. I hope that you will bear with me a year in terms of perhaps making the final decision as to...as far as the accuracy of the fiscal note because I, too, am concerned. Presently, the bill is drafted so that it would be a revenue loss just as not...has nothing to do with LB 775 except that it's a revenue loss as LB 775 is. Very hard to ascertain, I know there are some that would like to make it appropriations. I'll let them make their taste of that but, at this point, it's a tax credit, be a revenue loss to the state, and it's very difficult, once again, to arrive at those numbers. If by delaying this a year, not only can we put the rules and regulations in place, we would have a better understanding of who, potentially, would use this and to what extent, how widespread it would be. But it's my sense that it is not going to be used nearly as widespread in the...as we might think as we start off. I want everyone to understand that there is a large risk for a retiring farmer to use this versus selling out. He can sell out for respectable prices, hopefully, got all his land and machinery and some other things, and not have to have the worry and concern about meeting the cash payments, the lease payments and other things versus this method which allows a farmer that wants to help someone young start with an entire...with a viable operation, but he's still going to have to be concerned about the payments being made, the weather, the markets, all the other things that agriculture faces. And so, in a sense, assuming it would be a retiring farmer, it is not going to necessarily be peace of mind versus a sale, an outright sale to someone that he would have the cash in hand. There's some risk here, and that's the reason that a tax credit against his income tax is the way that we arrived at this. Perhaps a case could even be made that a 5 percent income tax credit even then is not enough. And when I discovered North Dakota had a