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LB 770

SENATOR CHAMBERS: What we can make a difference on or in would be the lives of those who remain. And this bill is aimed at the living, at those who are left. And I think this bill will benefit them far more than it will hurt the counties. So I'm going to listen a bit more. I thought Senator Hartnett's answer would take a way my need to listen more, but after what he said, I got to hear a bit more from anymore of my colleagues who may speak.

SENATOR CUDABACK: Time. Senator Byars, on the Hartnett amendment to the committee amendments to LB 770. Senator Byars.

SENATOR BYARS: Thank you, Senator Cudaback. I'm not sure whether I'm speaking to the amendment to the amendment to the committee amendments to the bill, but I want to spend a little time talking about the underlying reasons why I'm sure Senator Hartnett brought this bill; why I brought a bill that was similar to this, but much, much more effective, as far as I'm concerned, and totally repealing the inheritance tax in the state of Nebraska. I couldn't be more on the same page with Senator Chambers than I think he has expressed to the members of this body in that who are we thinking about here? Where are our priorities? I want to tell you I'm a former county official, a former county board chairman. I'd love this inheritance tax money. We did wonderful things with these dollars, that's absolutely correct. But we're losing track here of where we got the dollars. The point here isn't how we're spending it, the point is how we're collecting it. The point is that we're slapping people in the face for the very last time with an inheritance tax. We tax them all of their lives. We tax their income, what they have left they use to buy property, if they're lucky enough to use that property to make a living. Then when they die, we turn around and we slap another tax on them that they can't control. It's absolutely the last slap in the face. And contrary to what many people think, those people who are most able can hire attorneys to construct their tax situation so they don't have to pay. The people who aren't aware, the people who have smaller estates are the ones that typically end up paying this tax because they don't know enough to plan or they can't afford to do so. Now, I'm very much in favor and very supportive of the counties in this state. I don't want to hurt