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information with some cooperation from the Department of Revenue, but we wouldn't direct them to do the study, because it seemed that that was going to cost money, which I just don't understand that, but that's the reason why I pulled that out and we're going to try to do the study more informally, I guess, you would say.

SENATOR WEHRBEIN: Okay, thank you. That's where I was confused. And I will support Senator Hartnett's amendment for that reason. I...I...as I hear the debate, which is very interesting, I'm not sure if something has to be done. But I do think we need to have quite a bit of...we do need some study so we understand better what it's doing and the dependability upon it that the counties have, because I, too, have seen in the past that it was a very valuable thing for counties. And I think that does not take away from those that are paying that estate tax necessarily. I believe that we have two issues here that ought to be looked at carefully before there is a change made, that's my premise here. And because of that fact, I strongly support delaying this implementation another year, and hopefully we'll have more facts and figures that we can react to. So I do support Senator Hartnett's amendment.

SENATOR CUDABACK: Thank you, Senator Wehrbein. Senator Chambers, on the amendment.

SENATOR CHAMBERS: Mr. President, members of the Legislature, I must...I'm forced to ask Senator Matzke a few questions.

SENATOR CUDABACK: Senator Matzke, will you yield to a question?

SENATOR CHAMBERS: Senator Matzke, I'd like to ask you a question or two. Senator Matzke, you said that under federal law how large an estate is exempt. Did you say \$650,000 from federal tax? Is that what you said, Senator Matzke?

SENATOR MATZKE: Well, it's a little bit more complicated than that. There's a unified credit against federal estate tax, which is equivalent to the first 650,000 passing tax free from federal estate tax. Now in addition to that, there is a marital deduction, which will change the picture also.