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Transcriber's Office

May 4, 1999

LB 770

SENATOR CHAMBERS: Mr. President, members of the Legislature, in order that this amendment will be coherent, I'm going to read the committee amendment, then mine which attaches to it. The committee amendment would say, "The change made to this section by this legislative bill apply to decedents whose death occurs on or after January 1, 2000". My amendment would strike the period and add the following: "unless a decedent prior to death, executes and delivers to a person described in lines 3-4 of LB 770, a statement declaring, "my expiration shall not be official until January 2, 2001." (Laughter) Members of the Legislature, they say you can't defeat the tax man. If we put this in law, this will be law. This will be law just like a will, where you reach back from the dead and say how your goods are to be disposed of. But you must write that will before passing on to the great beyond. So as whimsical as this may seem, it would have legal effect. For purposes of what we're talking about here, there would be a delay in the official expiration date until what I put in that amendment. Now, I've seen all kinds of stratagems by big shots and fat-pocket people to avoid paying taxes. On my meager salary of a dozen thousand dollars a year and whatever crumbs can be picked up here and there, I pay taxes. There are people in Nebraska making over \$1 million who I understand don't pay taxes. Now, I don't think they just go down to the tax man and say, I don't want to pay taxes; and they say, okay. There are ways under the law they can manipulate and maneuver out of paying any taxes. So who will pay? Because taxes are being collected. There is money going into the state General Fund. There is money going into the county General Fund, and in the city General Fund. Somebody's paying taxes, and somebody is not paying taxes. And we are more concerned about \$900 being saved to lineal descendants of somebody with a small amount in an estate to leave than we are about those fat-pockets paying no money. I've never heard Senator Matzke stand up and say, we've got to find a way to get money in the form of taxes from these big shots who are paying nothing. As good a man as Senator Vrtiska is, or appears to be, or wants us to think he is, he has never come in to say, let's get something from those fat-pockets. Nobody has said that. Nobody has offered legislation to do so. But when we finally get around to those who have very little, there is an outcry of outrage. You would think that the treasury is being raided in the same way these fat-pockets and big shots have been