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LB 105, 271

matter area. And so, I assume, as a general principle of law, if there is any conflict between 271 and this law, that this law would prevail under rules of interpretation. But, I guess, what I would ask you to explain to us or to elaborate is, if we have 271, why do we need this specific provision at all, if 271 covers everything? And, if we are going to retain a separate provision under this statute, in what way is it different from LB 271, as this amendment would be amended by Senator Brown's amendment, forthcoming amendment? I assume we're talking about it as it will be itself amended shortly. If you could elaborate on that, that would be very helpful to me.

SENATOR WICKERSHAM: Senator, it may take a considerable amount of your time. I actually have my light on and was going to speak to this amendment. I don't think that Section 20, as you see it proposed by Senator Brown, is consistent with the concepts in LB 271, and for that reason was actually going to suggest that that provision be rejected so that we could work with the committee amendment version of this issue. I think you're right in terms of a general rule of construction that the specific would overrule the general. And, if it is deemed necessary to have some specific rule for housing authorities, then I think that rule...

SENATOR CUDABACK: One minute.

SENATOR WICKERSHAM: ...ought to be consistent with the provisions of LB 271, and that's what we're trying to work toward. Whether or not you have specific language for housing authorities that is consistent with the principles of 271, or you let 271 govern, I think, is a relatively close call. But I expect we'll see more of those kinds of efforts as we go along in this analysis of what is properly used for a public purpose, and whether it should be exempted from taxation because it is for a public purpose, or it should be subject to taxation of some kind because it is not being used for a public purpose. I will again...and I think Senator Brown acknowledged that there are difficulties with the proposal that she has before you now, and that in some respects it is not consistent with LB 271. She had, as I understand her remarks, indicated that it should be amended later on.